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NEBRASKA DEPARTMENT OF REVENUE

1982 ANNUAL REPORT

DOINA KARNES
state tax commissioner

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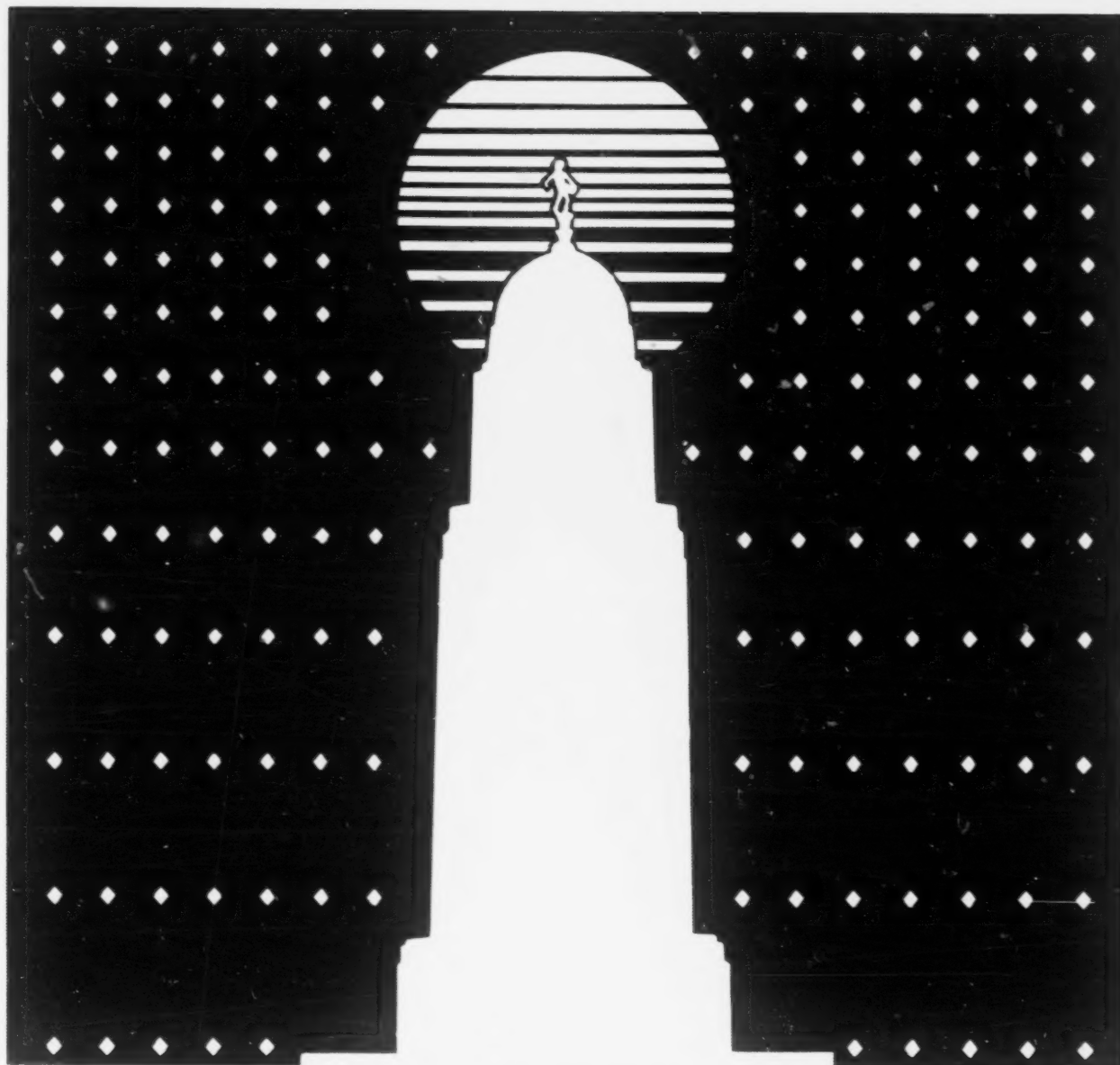
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GENERAL INFORMATION

In 1982, 90.1 percent of all the revenues collected by the state were collected by the Nebraska Department of Revenue. Of these revenues the tax collections were \$827.0 million, a decrease of \$75.6 million or 8.4 percent below 1981.

More than three-quarters of the Department's tax collections in 1982 were from sales and income taxes. The individual income tax decreased \$56.0 million

to \$242.7 million in 1982, a decrease of 18.7 percent from 1981. Corporation franchise or income tax collections were \$41.2 million in 1982, down \$24.8 million (37.6 percent) from the previous year. State sales and use tax collections for 1982 amounted to \$311.0 million, including \$28.2 million for sales tax on motor vehicles, an increase of \$19.1 million or 6.5 percent above 1981.

ORGANIZATION

The Nebraska Department of Revenue implements the tax statutes in Nebraska and directly administers all major state tax revenues, with indirect authority over all other state revenues. The organization of the Department is such that separate divisions perform all similar operations, regardless of tax type.

There are nine functional divisions of the Nebraska Department of Revenue which work in concert toward the goal of efficient and economical administration of the Nebraska revenue laws.

ADMINISTRATION

Administration includes the State Tax Commissioner, Deputy Tax Commissioner, administrative staff, Controller, and Personnel Officer. The administrative staff provides support necessary for carrying out the duties of the State Tax Commissioner and Deputy Tax Commissioner.

The Controller is the chief accounting officer for the organization and is also responsible for preparation of the department's budget, the cashing function, and the maintenance of internal control.

The Personnel Officer is responsible for the development and management of the Department's policies and procedures involving employment practices, employee benefits, wage and salary administration, agency staffing, personal services budgeting, employee payroll services, and management training.

AUDIT

The Audit Division initiates, implements, and controls all income, sales and use, motor fuels, excise, and property tax audits. Audit cases include not only Nebraska corporations and individuals, but also corporations domiciled in other states. Selected taxpayers are audited for all programs in which a tax liability may exist.

Coordinating the exchange of audit information with the Internal Revenue Service, the Multistate Tax Commission, and the revenue departments of other states is also a responsibility of this division.

FIELD SERVICES

The Field Services Division provides taxpayer assistance and tax collection services. It coordinates communication between taxpayers and the Nebraska Department of Revenue through regional offices located in six cities in Nebraska.

The Field Services Division assists and advises taxpayers, providing them with a better understanding of their rights and responsibilities under the state's tax laws, as well as providing assistance in preparing returns for all tax programs. Field Services Division implements corrective measures when there are failures or irregularities in registration and reporting.

Collection operations employ methods necessary to obtain payment of all delinquent taxes regardless of the program.

Six informationally integrated regional offices are located throughout the state to afford the Nebraska taxpayer with convenient access to the Department and necessary forms, information, and assistance.

LEGAL

The Nebraska Department of Revenue is represented at formal tax hearings by the Legal Division. The division represents the Department on appeals to the State Board of Equalization and Assessment and provides assistance to the Nebraska Attorney General in litigation involving revenue issues. This division provides legal advice to other divisions in the preparation and revision of regulations, revenue rulings, contracts, forms and departmental releases. The Legal Division in conjunction with the Tax Policy Division drafts Department legislative proposals and represents the Department at legislative hearings.

PROPERTY TAX

It is the responsibility of the Property Tax Division to supervise and assist in county administration of property taxes for local government. This division is responsible for drafting revenue rulings, regulations, and legislation for administration of the local property tax.

The Property Tax Division also annually revises the Land Valuation and Cost Construction Manuals for state-wide use in appraisal of all property. Appraisal schools are conducted for county assessors, their staff, and the divisional staff. When requested, technical information for county assessors, assistance to county boards, supervision of county appraisals, and mass appraisals are also supplied.

This division has direct responsibility for central valuation and assessment functions with regard to motor vehicles, airlines, and railroads.

RESEARCH

The Research Division collects and compiles statistical and bibliographical material for reports and statistical publications on Nebraska's revenue and maintains the statistical library. This division also analyzes the fiscal impact of legislative tax proposals.

The Research Division prepares state revenue estimates and cash flow projections used by the State Board of Equalization and Assessment in setting income and sales tax rates.

REVENUE OPERATIONS

The Revenue Operations Division performs processing functions for all tax programs administered by the Department. This division is comprised of the following five sections: Initial Operations, Clearance, Telepro-

cessing, Post Processing, and Correspondence. More than six million documents received annually must flow through the established processing cycle until they are permanently stored.

SPECIAL SERVICES

The Special Services Division provides office services and forms management for the entire Department. The services include purchasing and supply, transportation, word processing, office equipment inventory, and maintenance of the Department's office machines and other equipment.

Coordination of design and production of all departmental forms is a major function of this division. Special Services Division is also responsible for Department security.

SYSTEMS

The Systems Division is responsible for the design, coordination, and scheduling of all data processing operations within the Nebraska Department of Revenue and serves as the liaison between the Department and the Department of Administrative Services, Central Data Processing Division. The Systems Division programs and develops effective systems in accordance with statutory requirements and Departmental policy. Constant awareness for possible implementation of technological advances, both in computer software and hardware, is a vital function of this division.

TAX POLICY

The Tax Policy Division implements new revenue laws and monitors the resulting output to ensure efficient integration with the existing administrative system.

This division is responsible for coordinating all necessary forms, instructions, regulations and revenue rulings, as well as all informal conferences resulting from audit assessments. The

division also serves as the liaison between the federal and local governments in revenue sharing functions.

STATISTICAL DATA

The major state revenue sources are described in Table 1. This description includes the basis and current rate of the tax, due dates of reports and payment, administration of the tax and the distribution of the tax collections.

Table 2 is a graphic representation of the per capita and total personal income in Nebraska for selected years from 1940 through 1982. Personal income is measured before the deduction of personal income or other personal taxes. Per capita personal income is total personal income divided by total population.

In Table 3, Nebraska's 1982 per capita tax revenue is compared with that of other states.

A comparison of the 1981 and 1980 total personal income by county is given in Table 4. Each county's per capita income and its rank in the state is also shown.

The various aid programs funded by the Legislature from state revenue sources during fiscal year 1981-1982 for the benefit of local political subdivisions are listed in Table 5.

Table 6 is a chronology of the state sales and income tax rates for Nebraska.

Table 1

State Revenue Sources

Source	Basis — Rate	Due Date	Administered by	Distribution
Sales/Use Tax	Effective July 1, 1983, 4% of gross retail sales. The tax rate is set by the State Board of Equalization and Assessment on or before November 15. (Local Option of ½% or 1%.) (Omaha Option of 1½%.)	Reports and payments due the 25th day of the month for each preceding monthly, quarterly, or annual reporting period.	Nebraska Department of Revenue	General Fund: Sales/use tax on motor vehicles, trailers and semitrailers, Highway Allocation Fund.
Income Tax	Individuals — for 1983, 20% of adjusted federal income tax. The tax rate is set by the State Board of Equalization and Assessment on or before November 15. Corporation — for 1983, 5% of first \$50,000 of federal taxable income allocated to Nebraska and 7.3% of income over \$50,000. Corporations doing intrastate business pay a franchise tax measured by net income; others pay a direct income tax.	Returns and payments due on the federal return and payment dates. Withholding required. Withholding returns and payments due the last day of the month for each preceding quarterly reporting period and the 15th of the month for each preceding monthly reporting period.	Nebraska Department of Revenue	General Fund
Motor Fuels	Effective October 1, 1980, 11½ cents per gallon on motor and special fuels imported, manufactured, sold, and used. 6½ cents per gallon on motor fuels containing grain alcohol and no lead. In addition, a variable excise tax, which equals 4.0% of statewide average cost is added to the rate per gallon.	Interstate motor carrier reports and payments due the last day of each month for the preceding month. All other returns and payments due the 20th of each month for preceding month.	Nebraska Department of Revenue	One cent portion of all Motor Fuels to City and County Road Fund. Variable excise tax portion to Highway Cash Fund. Highway Trust Fund remainder.
Aviation Fuels Tax	Five cents per gallon; 2½ cents per gallon refundable to all users, five cents per gallon refundable for fuels used by licensed air schools.	Returns and payments 20th of each month for preceding month.	Nebraska Department of Revenue	General Fund — 1% of the tax collection Department of Aeronautics Cash Fund — remainder.
Alcoholic Beverages Tax	Licenses — \$5 to \$1,000 based on classification of business and amount sold. Excise — Effective August 30, 1981, beer, 14 cents per gallon; wines containing 14% or less alcohol, 65 cents per gallon; wine and other dilute alcoholic beverages containing more than 14% alcohol, \$1.25 per gallon; alcohol and spirits, \$2.75 per gallon.	Reports and payments 25th of each month for preceding month.	State Liquor Commission	General Fund. Licenses — School Fund of the county or city where license fee is paid.

Source	Basis — Rate	Due Date	Administered by	Distribution
Oil and Gas Severance Tax	Effective July 1, 1981, on value at time of separation. 3% of gas. For stripper wells, 2% and for non-stripper wells, 3%. Conservation tax of .05% of value at time of separation for gas and oil.	Reports and payments last day of each month for preceding month.	Nebraska Department of Revenue	From public school lands — \$15,600 to Severance Tax Administration Fund. Remainder to Permanent School Fund. Other lands — \$500,000 to Energy Resource Fund, Remainder to School Weatherization Fund.
Cigarette Tax	Effective May 1, 1982, eighteen cents per package of cigarettes containing not more than 20 cigarettes; over 20 cigarettes per package 18 cents for each 20 cigarettes or fraction thereof in excess of 20 cigarettes.	Reports — tenth of each month for each preceding month. Payment — by purchase of stamps for affixation prior to sale or delivery.	Nebraska Department of Revenue	General Fund — proceeds of 13 cents of such tax. Nebraska Outdoor Recreation Development Cash Fund — 1 cent of tax. State of Nebraska Capital Construction Fund — remainder.
Motor Vehicle Registration Fees	Motor Vehicle — Private automobiles, rental automobiles, ambulances, hearse, or taxicab — \$15. Motorcycles — \$5.50. Mobile homes — \$9 to \$15. Self-propelled mobile homes — \$18 to \$42. Utility trailer — \$1 per 1,000 lbs. gross weight up to 9,000, over 9,000 same as commercial trailers. Buses carrying 10 passengers or less — \$6 plus \$4 per seat. Buses carrying more than 10 passengers — \$35 to \$310. Commercial trucks — \$18 to \$810 plus 20% of applicable fees if gross weight exceeds 36 tons and truck is operated on roads other than interstates. Commercial trailers and semitrailers \$1. Farm trucks, including truck-tractors used for farm purposes only — \$18 to \$65 plus \$10 for every ton over 20 tons. Motor Carriers — \$50 flat rate for transportation of passengers or property for hire in intrastate commerce, plus not more than \$15 for each vehicle. In addition to the registration fee is a \$1.50 charge per registration and a \$1 issuance fee per registration.	Motor Vehicle — Annual payment with due date depending on when vehicle was purchased. Motor Carrier — Payment January 1.	County Treasurers, then remitted to Department of Motor Vehicles.	Highway Trust Fund. \$1.00 issuance fee retained by county. The \$1.50 fee to Recreation Road Fund.

Continued — Table 1

Source	Basis — Rate	Due Date	Administered by	Distribution
Pari-mutuel Wagering Tax	Five percent of gross sum wagered in excess of \$1,000,000. Effective March 23, 1982, for meets holding races 3 days a week or less, excluding holidays, 5 percent of gross sum wagered in excess of \$5,000,000.	Payment — Within ten days after close of each race meeting.	State Racing Commission, verified by Nebraska Department of Revenue.	Nebraska State Fairgrounds Building Fund — tax from races conducted by Nebraska State Board of Agriculture. General Fund — remainder.
Documentary Stamp Tax	Fifty-five cents per \$500 of value or fraction thereof.	Payment — affixation of stamps prior to recording.	Nebraska Department of Revenue; County Register of Deeds, then remitted to State Treasurer.	General Fund. Twenty-five percent retained by County.
Corporate Organization and Qualification Fees	\$10,000 or less . . . \$40 \$10,001 to \$25,000 . . . \$70 \$25,001 to \$50,000 . . . \$100 \$50,001 to \$75,000 . . . \$150 \$75,001 to \$100,000 . . . \$200 In excess of \$100,000, charge of \$2.00 for each additional \$1,000, plus recording fee. Increase in capital stock, \$10 plus \$2.00 for each \$1,000 of increase. Foreign — certificate of authority — \$100 plus recording fee. Limited partnership — \$10 plus recording fee.	Domestic — at times of incorporation or increase of capital stock. Foreign — at time of qualification, domestication, or increase of capital stock. Limited partnership — at times of incorporation or organization.	Secretary of State	General Fund
Corporation Occupation Tax	Graduated from \$10 for \$10,000 or less, based on domestic paid up capital stock and foreign capital employed in Nebraska, to \$8,250 for over \$100,000,000. Foreign corporations pay double; maximum \$9,000.	Reports and payments — August 1.	Secretary of State	General Fund
Insurance Premium Tax	Domestic — (except fraternal beneficiary association), 6/10 of 1%. Foreign — (except fraternal beneficiary association), 2%.	Payment — March 1.	Department of Insurance	Fifty percent State General Fund. Five percent to County General Fund. Thirty percent to County School Districts. Fifteen percent to cities and villages.

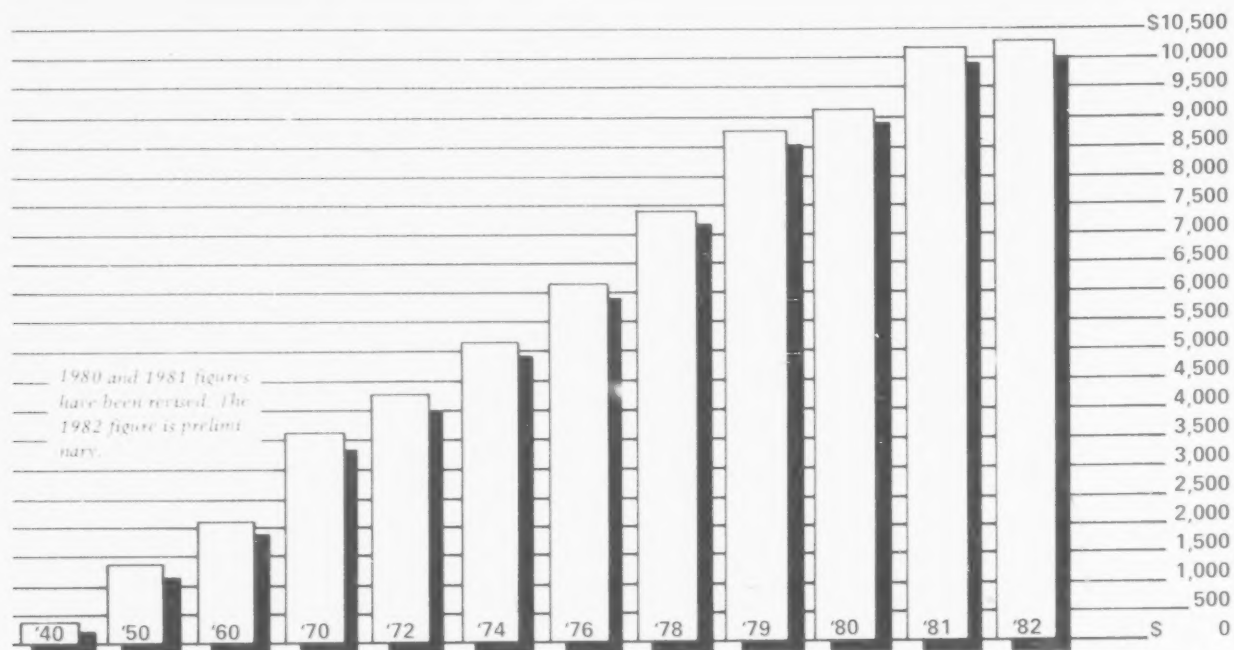
Source	Basis — Rate	Due Date	Administered by	Distribution
Fire Marshal Tax	Gross premiums and assessments received for fire insurance less reinsurance and return premiums on all direct business received in the state are subject to taxation. Foreign and alien insurance companies pay $\frac{1}{2}$ of 1%; domestic mutual companies and assessment associations pay $\frac{1}{4}$ of 1%.	Payment — March 1	Department of Insurance	General Fund
Estate Tax	Estate — Amount by which available federal credit based on net estate as defined by federal law, of resident decedents or nonresident decedents owning real property in Nebraska, exceeds inheritance taxes payable to all states including Nebraska.	Returns — when required by federal law; Payment — within 12 months after death.	Nebraska Department of Revenue	General Fund
Mechanical Amusement Devices Tax	Operator's license — yearly rate of \$250 or \$20 per machine, if less than five machines. Occupation tax — effective July 1, 1982, \$25 per machine operated during the taxable year.	Payment — July 1.	Nebraska Department of Revenue	General Fund
Litter Fee	Effective October 1, 1982, 0.015% of gross proceeds of sales of specified products of business with more than \$350,000 total sales.	Payment — October 1.	Nebraska Department of Revenue	Nebraska Litter Reduction and Recycling Fund.
Lodging Tax	Effective July 19, 1980, 1% of consideration charged for occupancy of hotel/motel space. County option of up to 2%.	Reports and payments due the 25th day of the month for each preceding monthly reporting period.	Nebraska Department of Revenue	State Visitors' Promotion Cash Fund; County option returned to county.

Miscellaneous State Taxes and Other Revenues

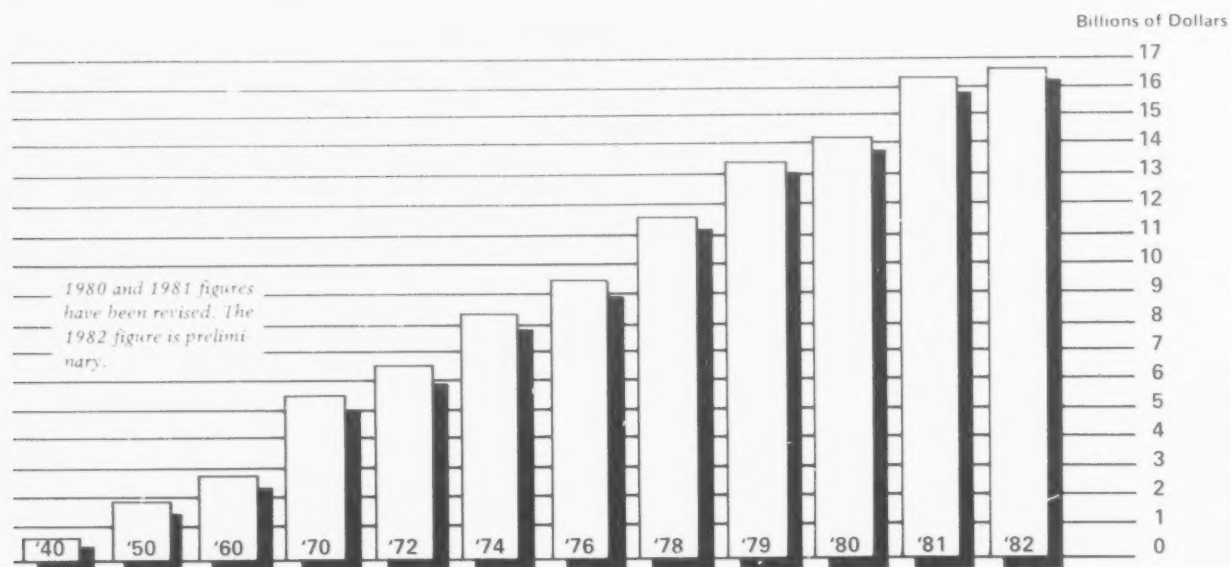
In addition to the taxes and fees mentioned above, Nebraska government receives money from numerous other minor sources. Various business and franchise taxes supply small amounts of revenue to the State General Fund each year. In addition to taxes, the state receives several million dollars annually from hundreds of nontax revenues. Included among these nontax revenue sources are various license, permit, and inspection fees, income from state lands, buildings, and equipment, and some private sources. An important source of money to the state is interest on the investment of state funds.

Table 2

Per Capita Personal Income in Nebraska



Total Personal Income in Nebraska



Source: Survey of Current Business, U.S. Department of Commerce, Bureau of Economic Analysis

Table 3

1982 State Tax Revenue per Capita

RANK & STATE	\$0	\$200	\$500	\$800	\$1100	\$1400	\$1700	\$4000	\$5000	\$6000	\$7000
All States Average				720.02							
1 Alaska											6316.40
2 Wyoming							1622.41				
3 Hawaii					1104.90						
4 Delaware					1001.38						
5 New Mexico					942.29						
6 Minnesota					932.13						
7 Nevada					931.83						
8 California					921.86						
9 Oklahoma					896.85						
10 New York					879.26						
11 Washington					853.91						
12 Massachusetts					837.31						
13 Wisconsin					836.06						
14 North Dakota					815.67						
15 New Jersey					757.26						
16 Maryland					757.19						
17 West Virginia					753.27						
18 Connecticut					752.74						
19 Louisiana					743.52						
20 Rhode Island					712.56						
21 Pennsylvania					689.95						
22 Iowa					685.30						
23 Arizona					682.86						
24 Michigan					680.97						
25 Kentucky					680.62						
26 Montana					672.36						
27 Utah					650.83						
28 Vermont					650.31						
29 Illinois					650.15						
30 Maine					649.76						
31 North Carolina					644.34						
32 Texas					639.53						
33 South Carolina					627.55						
34 Idaho					612.94						
35 Kansas					610.29						
36 Virginia					605.17						
37 Georgia					600.60						
38 Oregon					589.56						
39 Colorado					584.79						
40 Mississippi					580.04						
41 Florida					570.07						
42 Alabama					563.90						
43 Indiana					558.04						
44 Arkansas					552.82						
45 Nebraska					548.11						
46 Ohio					538.94						
47 South Dakota					475.81						
48 Missouri					470.42						
49 Tennessee					467.49						
50 New Hampshire					353.44						

Source: State Tax Collections in 1982, Bureau of the Census

Note: State Taxes Only — Does Not Include Local Taxes

Table 4

Comparison of 1981 and 1980 Total Personal Income and 1981 per Capita Personal Income by County

Counties	1981 Total Pers. Income (In Millions)	1980 Total Pers. Income (In Millions)	Percent Change	Per Capita Personal Income	
				Amount	Rank in State
Adams	\$ 337	\$ 282	19.7%	\$10,794	15
Antelope	91	60	50.8	10,105	31
Arthur	4	4	0.0	6,592	88
Banner	11	13	(15.4)	11,724	9
Blaine	5	5	0.0	6,243	90
Boone	70	53	32.7	9,303	59
Box Butte	123	113	8.2	8,597	70
Boyd	26	23	13.5	7,689	83
Brown	37	29	26.4	8,411	75
Buffalo	340	278	22.4	9,578	46
Burt	89	70	26.8	9,971	37
Butler	90	65	39.1	9,559	47
Cass	197	173	14.0	9,592	44
Cedar	96	75	28.1	8,233	80
Chase	53	40	33.1	11,161	10
Cherry	61	56	9.1	8,727	64
Cheyenne	112	111	1.2	12,170	7
Clay	90	63	41.9	10,746	16
Colfax	100	79	27.0	9,923	38
Cumings	124	98	25.5	10,447	24
Custer	130	98	32.5	9,362	49
Dakota	159	131	21.5	9,223	53
Dawes	75	70	7.6	7,630	84
Dawson	225	183	22.7	9,812	41
Deuel	32	31	1.7	12,571	5
Dixon	62	47	31.8	8,658	65
Dodge	393	342	14.8	10,901	12
Douglas	4,678	4,257	9.9	11,983	8
Dundy	36	24	46.5	10,811	14
Fillmore	97	69	40.1	12,867	3
Franklin	44	32	35.8	10,073	33
Frontier	34	26	30.2	10,022	36
Furnas	59	50	17.9	9,111	57
Gage	243	213	14.6	10,086	32
Garden	26	25	6.1	9,288	51
Garfield	20	16	23.4	8,494	73
Gosper	23	13	73.1	10,625	21
Grant	8	8	0.0	10,266	26
Greeley	31	21	46.9	9,215	54
Hall	506	430	17.7	10,242	27
Hamilton	99	65	52.3	10,715	17
Harian	43	33	31.3	9,586	45
Hayes	9	7	26.9	7,043	86
Hitchcock	41	37	12.4	10,120	30
Holt	113	83	36.1	8,147	81
Hooker	9	8	10.3	8,515	72
Howard	60	44	38.2	9,192	56
Jefferson	96	80	19.8	10,031	35
Johnson	44	38	17.4	8,543	69
Kearney	88	59	59.1	12,222	6
Keith	97	89	9.1	10,658	19
Keya Paha	6	5	13.9	4,561	93
Kimball	64	62	3.8	13,114	2
Knox	86	70	22.6	7,208	85
Lancaster	2,054	1,844	11.4	10,327	25
Lincoln	352	321	9.6	9,828	40
Logan	9	7	22.0	9,286	52
Loup	4	4	0.0	5,308	92
Madison	340	299	13.8	10,648	20
McPherson	4	4	0.0	6,882	87
Merrick	82	57	49.7	8,995	59
Morrill	55	47	17.2	8,956	60
Nance	39	26	49.4	7,880	82
Nemaha	79	65	22.4	9,426	48
Nuckolls	59	48	22.8	8,670	66
Otoe	146	126	15.2	9,864	39
Pawnee	34	29	16.4	8,768	63
Perkins	55	45	20.9	15,169	1
Phelps	124	80	55.8	12,788	4
Pierce	81	59	37.5	9,624	43
Platte	312	261	19.3	10,616	22
Polk	67	47	41.3	10,572	23
Red Willow	131	114	15.2	10,184	28
Richardson	101	87	16.9	8,881	62
Rock	22	17	35.1	9,199	55
Saline	141	118	19.6	10,821	13
Sarpy	732	658	11.2	8,555	68
Saunders	184	149	23.4	9,793	42
Scotts Bluff	381	335	14.0	10,040	34
Seward	134	106	25.8	8,278	78
Sheridan	64	60	6.5	8,467	74
Sherman	36	28	28.4	8,316	77
Sioux	11	11	0.0	5,860	91
Stanton	57	44	30.0	8,528	71
Thayer	81	62	31.1	10,675	18
Thomas	8	8	0.0	8,247	79
Thurston	60	50	19.3	8,602	67
Valley	50	39	28.4	9,077	58
Washington	159	133	19.2	10,165	29
Wayne	84	69	22.2	8,372	75
Webster	43	36	18.4	8,928	61
Wheeler	8	4	121.4	6,460	89
York	166	126	32.1	10,965	11
Nebraska	\$16,344	\$14,072	16.2%	10,366	—

Source: Survey of Current Business
U. S. Department of Commerce
Bureau of Economic Analysis

Note — Detail may not add to total due to rounding.

State Funds Distributed to Local Government Subdivisions

Table 5

Categories of State Aid	Fiscal Year 1981 - 82
Homestead Exemptions	\$ 30,361,913
Personal Property Exemptions	70,000,000
Insurance Premium ^A	11,766,783
Government Subdivision Fund	12,600,000
County Administration and Services—	
Department of Social Services	7,677,449
Construction Grants Program	3,890,802
Land and Water Conservation Fund	406,608
Airports (Aviation Fuel Taxes)	313,512
Drainage and Flood Control	2,836,091
School Aid	95,000,000
State Temporary School Fund	21,263,961
Special Education Aid	29,394,521
Driver Education Program	1,284,187
State Aid to Technical Community Colleges	18,702,158
Miscellaneous Aid	94,874
TOTAL TAX DOLLARS DISTRIBUTED	\$381,933,312

^A Includes \$187,926 payment to correct underpayment during tax years 1978-81

Table 6

Chronology of Nebraska Income Tax Rates and Sales Tax Rates

Effective Date	Individual Income Tax Rate (Percentage of Federal Income Tax)	Corporation Franchise or Income Tax Rate ¹	Withholding Rate (Percentage of Federal Tax Withheld)	Nebraska Sales Tax Rate	Food Sales Tax Credit (Per Eligible Individual)
June 1, 1967	none	none	none	2 1/2%	0%
January 1, 1968	10%	2%	10%	2 1/2%	\$ 7.00
June 25, 1968 ²	10%	2%	10%	2 1/2%	7.00
January 1, 1969 ²	10%	2%	10%	2 1/2%	7.00
January 1, 1970	13%	2 1/2%	12%	2 1/2%	7.00
January 1, 1971	10%	2%	10%	2 1/2%	7.00
January 1, 1972	15%	3%	10%	2 1/2%	10.00
January 15, 1972	15%	3%	15%	2 1/2%	10.00
January 1, 1973 ³	13%	3 1/2%	15%	2 1/2%	10.00
July 1, 1973 ³	11%	3 1/2%	13%	2 1/2%	10.00
January 1, 1974	11%	2 7/8%	11%	2 1/2%	13.00
January 1, 1975 ⁴	12%	3% and 3 1/2%	10%	2 1/2%	16.00
May 5, 1975 ⁴	12%	3% and 3 1/2%	11%	2 1/2%	16.00
July 1, 1975 ⁴	12%	3% and 3 1/2%	13%	2 1/2%	16.00
January 1, 1976 ⁵	17%	4 1/2% and 4 6/7%	15%	2 1/2%	16.00
September 1, 1976 ⁵	17%	4 1/2% and 4 6/7%	12%	3%	16.00
January 1, 1977 ⁶	18%	4 1/2% and 4 9/5%	17%	3%	20.00
July 1, 1977 ⁶	18%	4 1/2% and 4 9/5%	18%	3%	20.00
January 1, 1978	16%	4% and 4 1/2%	16%	3%	20.00
January 1, 1979	18%	4 1/2% and 4 9/5%	18%	3%	20.00
December 1, 1979	18%	4 1/2% and 4 9/5%	none	3%	20.00
January 1, 1980 ⁷	15%	3 7/8% and 4 1/2%	17%	3%	28.00
January 1, 1981	15%	3 7/8% and 4 1/2%	15%	3%	28.00
January 1, 1982 ⁸	18%	4 1/2% and 6 1/2%	15%	3%	28.00
May 1, 1982 ⁹	18%	4 1/2% and 6 1/2%	15%	2 1/2%	28.00
July 1, 1982	18%	4 1/2% and 6 1/2%	19%	3 1/2%	28.00
January 1, 1983 ¹⁰	20%	5% and 7%	19%	3 1/2%	21.00
July 1, 1983 ¹¹	20%	5% and 7%	20%	4%	21.00

1 The corporation franchise or income tax rate was 20% of the individual income tax rate from January 1, 1968, through December 31, 1972. From January 1, 1973, through December 31, 1974, the corporate tax rate was 25% of the individual rate. Beginning on January 1, 1975, the corporate tax rate is 25% of the individual rate for the first \$25,000 of taxable income and 27.5% of the individual rate for the excess over \$25,000. Beginning on January 1, 1982, the corporate tax rate is 25% of the individual rate for the first \$50,000 of taxable income and 35% of the individual rate for the excess over \$50,000.

2 The withholding rate effective June 25, 1968, was 10% or 9% if the Federal surcharge was within it. This provision was effective until January 1, 1970.

3 The 1973 individual income tax rate was changed by the Legislature to 13% after initially having been set at 15% by the State Board of Equalization.

4 The 1975 individual income tax rate was changed by the State Board of Equalization to 12% after initially having been set at 10%.

5 The 1976 individual income tax rate was changed by the State Board of Equalization to 17% after initially having been set at 15%.

6 The 1977 individual income tax rate was changed by the State Board of Equalization to 18% after initially having been set at 17%.

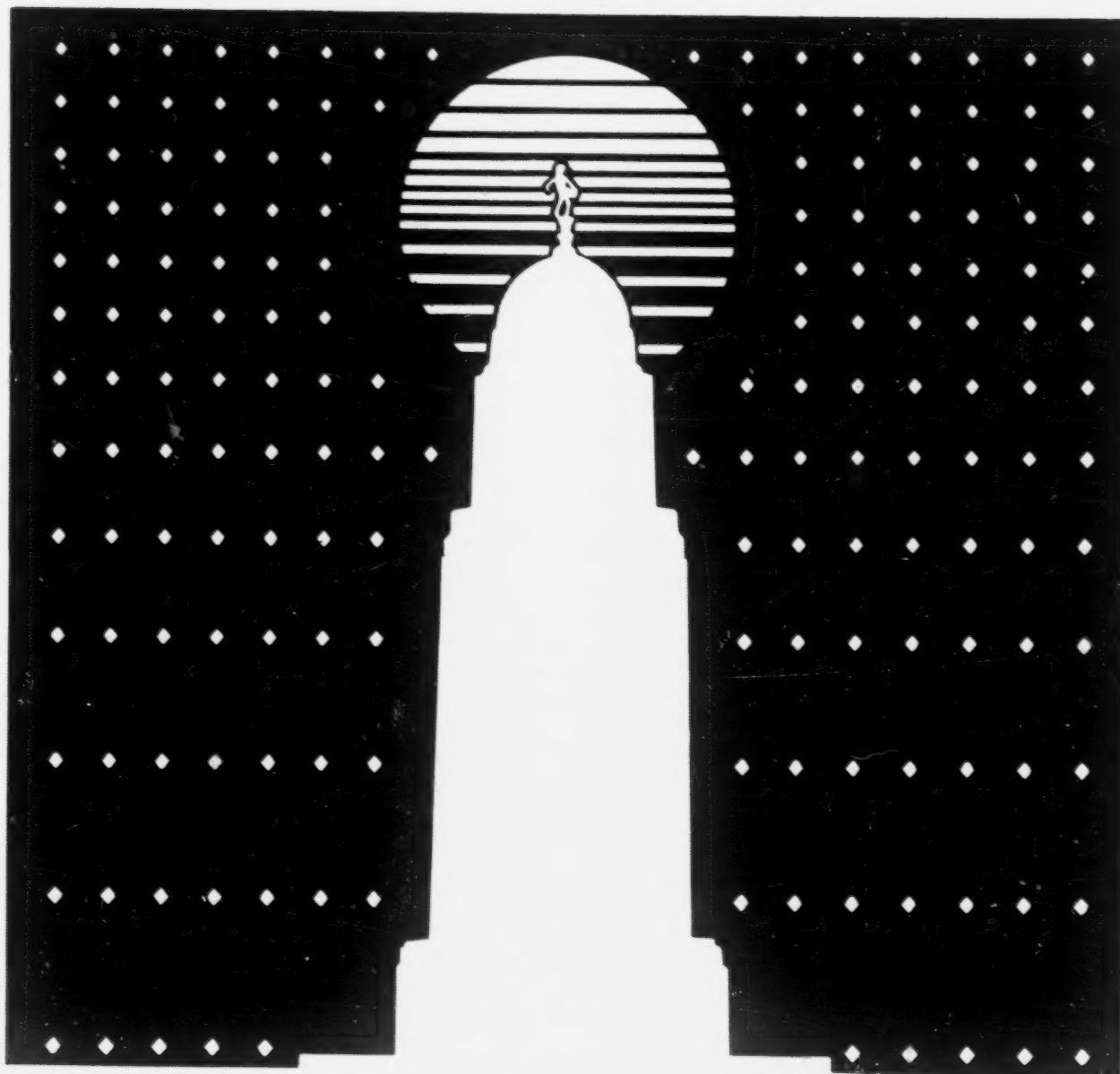
7 The 1980 individual income tax rate was changed by the State Board of Equalization to 15% after initially having been set at 17%.

8 The 1982 individual income tax rate was changed by the State Board of Equalization to 18% after having been changed to 17% after initially having been set at 15%.

9 The sales tax rate was changed by the Legislature to 3 1/2% through December 31, 1982.

10 The 1983 individual income tax rate was changed by the State Board of Equalization to 20% after initially having been set at 18%.

11 The sales tax rate was changed by the State Board of Equalization to 4% for nine months to raise \$30 million.



I N C O M E T A X

A constitutional amendment approved by the voters of Nebraska in November of 1966 abolished the property tax as a state revenue source and made way for the Nebraska Revenue Act of 1967 which established an income tax and a sales tax as the major state revenue sources. The sales and use tax became effective in 1967 and the income tax in 1968.

The state income tax includes individual, fiduciary, and corporate income taxes. The individual income tax is based on the income of individuals in Nebraska. The tax is figured as a percent of the federal income tax liability on that portion of income derived from Nebraska sources. The tax on fiduciaries is figured in the same manner as that on

individuals. Fiduciary income is based on the income of trusts and estates. The corporation franchise or income tax is imposed on the income of corporations located or doing business in Nebraska. Unlike the individual and fiduciary income taxes, the corporate tax is figured as a percent of Nebraska income.

The income tax rate is set on or before November 15 of each year for the following calendar year by the State Board of Equalization and Assessment. The State Board of Equalization and Assessment also meets within 15 days after the adjournment of each regular session of the Legislature, within 30 days after the adjournment of each special session of the Legislature, and also within 30 days after receiving a report from the State Tax Commissioner that there have been significant changes in the federal income tax laws, to determine whether the tax rates must be changed.

The State Board of Equalization and Assessment set the individual income tax rate and the withholding rate at 10 percent for tax year 1968. The corporate tax rate was set by statute at 20 percent of the individual tax rate

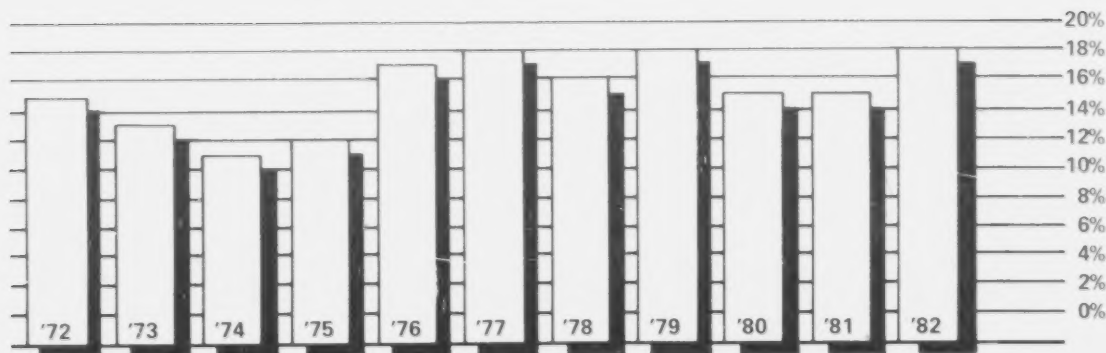
for tax year 1968. For tax year 1981 the individual income tax rate and withholding rate were 15 percent. In tax year 1982 the individual income tax rate was changed to 18 percent and the withholding rate increased from 15 percent to 19 percent, effective July 1, 1982. For tax year 1983 the individual income tax rate was increased to 20 percent and effective July 1, 1983, the withholding rate was raised to 20 percent. The corporate tax rate for tax year 1981 was 25 percent of the individual income tax rate on the first \$25,000 of taxable income and 27.5 percent of such rate on all taxable income in excess of \$25,000. Effective January 1, 1982, the corporate tax rate was changed to 25 percent of the individual income tax rate on the first \$50,000 of taxable income and 35 percent of such rate on all taxable income in excess of \$50,000. Histories of the tax rates for individuals and corporations are included on pages 12, 14, and 15.

TAX CREDITS

One feature of the Revenue Act of 1967 which ties the sales and income taxes together is the food sales tax credit. The food sales tax credit allows a refundable credit to each resident of Nebraska who is physically present in the state for more than half the calendar year, as a refund for the state sales tax paid on food purchases. In 1983 the Legislature exempted certain foods from sales tax effective October 1, 1983, and abolished the food sales tax credit effective tax year 1984. For tax year 1983, a food sales tax credit of \$21 will be allowed. A history of the amount of the credit allowed per year is shown on pages 12 and 16.

Refunds of tax paid on the purchase of nonhighway use motor vehicle fuels are processed as refundable Nebraska income

Individual Income Tax Rates



tax credits. This provision, call "Tax Credit" gasoline, was formerly known as "Ag Refund" gasoline.

STATISTICAL DATA

Table 1 provides tax year 1981 statistical data on Nebraska's individual income tax compiled from the Nebraska Individual Income Tax Return, Form 1040N, as submitted by taxpayers. For this year, Nebraska's tax rate was 15 percent of the federal income tax liability. The federal adjusted gross income amount listed may not be complete since some taxpayers do not report that information.

The amount listed for federal income tax is the amount which is applicable for Nebraska purposes. It is also important to note that the amounts shown in the federal income tax column are liabilities before applicable federal credits or surcharges.

The figures shown in the Nebraska income tax column are tax liabilities before applicable tax credits.

Data compiled from Form 1040N's filed by nonresidents and from certain returns which could not be allocated to a specific county is listed after the county totals. These amounts from non-resident and unallocated returns are included in the totals for the state.

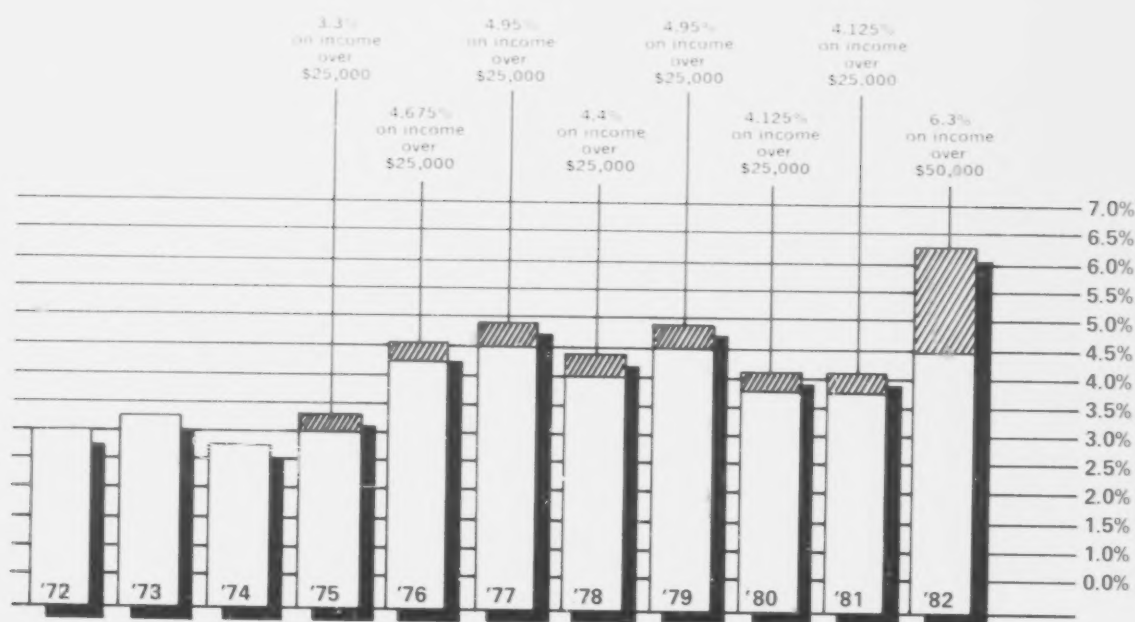
The Nebraska tax liability statistics for each county, broken down by federal adjusted gross income classifications, are given in Table 2. Nebraska tax liability is calculated before applicable

tax credits. Statistics from the returns that listed no figure for federal adjusted gross income were included in the income classification of less than \$6,000.

In Table 3, maps of Nebraska show the average income tax liability per return and per capita individual income tax liability for each county in 1981.

Table 4 is an analysis of 1981 Nebraska individual income tax liability by levels of federal adjusted gross income. As in Tables 1 and 2, the Nebraska tax liability is calculated before applicable tax credits. The zero income level statistics include the statistics from returns that listed no figure for federal adjusted gross income.

Corporate Income Tax Rates



A comparison of the calendar year 1982 and calendar year 1981 General Fund individual income tax receipts is given in table 5. These cash receipts include the receipts from withholding tax, estimated income tax, and final income tax returns, 1040N's.

A comparison of the calendar year 1982 and calendar year 1981 General Fund Fiduciary income tax receipts is given in table 6. These receipts are from returns filed for estates and trusts.

Calendar years 1982 and 1981 withholding tax cash revenues

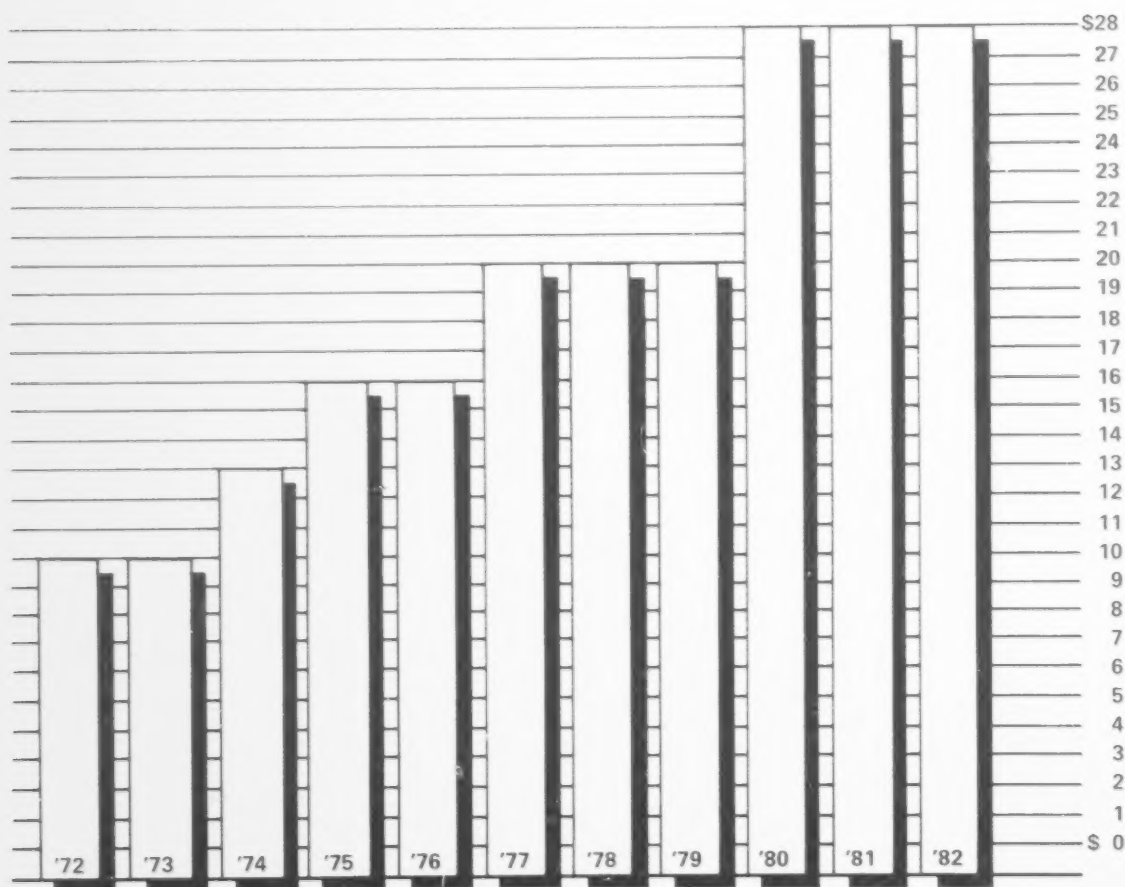
are compared in Table 7. These cash revenue statistics are an accumulation of tax receipts attributable to the month for which the liability was incurred. The economic growth which has occurred within the state is illustrated by these statistics.

Table 8 is a comparison of calendar year 1982 and calendar year 1981 General Fund corporate income tax receipts. These cash receipts show the amount of taxes received during the specific

processing period without regard to the tax year for which the liability was incurred.

An analysis of tax year 1981 corporate income tax returns by Nebraska taxable income classification is given in table 9. Those amounts shown in the Nebraska taxable income column are tax liabilities before applicable tax credits.

Food Sales Tax Credit



1981 Individual Income Tax Statistics by County

Table 1

Counties	Taxpayer	Spouse	Children	Other	Total Exemptions Claimed	Calculated Food Tax Credit	Federal Adjusted Gross Income (Less Deficit)	Federal Income Tax	Nebraska Income Tax (Calculated)
Adams	12,704	6,864	8,341	104	28,013	\$ 784,280	\$ 226,580,194.05	\$ 34,360,168.52	\$ 5,154,134.55
Antelope	3,156	1,954	2,549	25	7,684	215,152	40,546,828.90	5,443,408.96	816,525.13
Arthur	149	98	98	1	346	9,688	1,779,258.51	250,624.22	37,594.95
Banner	198	151	175	0	524	14,672	3,545,531.71	523,290.56	78,492.32
Blaine	327	216	285	4	832	23,296	3,973,736.30	507,434.40	76,118.08
Boone	3,163	1,856	2,463	22	7,504	210,112	39,092,159.12	4,898,021.57	734,751.28
Box Butte	5,724	3,400	4,572	68	13,764	385,224	114,058,447.71	17,614,199.68	2,642,196.64
Boyd	1,458	865	996	12	3,331	93,212	14,245,237.74	1,630,625.86	244,604.84
Brown	1,757	1,067	1,315	22	4,161	116,508	22,177,350.18	2,975,847.05	446,375.14
Buffalo	13,923	7,962	10,549	147	32,581	912,156	246,609,303.55	36,544,201.17	5,481,746.91
Burt	3,663	2,213	2,492	42	8,410	235,480	52,620,605.74	6,513,808.67	977,087.06
Butler	3,864	2,277	2,856	24	9,021	252,476	79,795,400.46	7,870,262.40	1,180,571.30
Cass	7,599	4,677	6,124	87	18,487	517,636	132,147,238.26	18,831,411.28	2,824,731.72
Cedar	1,881	1,261	1,615	9	4,766	302,680	52,291,679.19	6,727,661.60	1,009,157.84
Chase	2,346	1,448	1,756	17	5,567	133,448	32,877,984.88	5,203,256.67	780,487.51
Cheyenne	4,189	2,437	3,044	41	9,711	155,736	33,438,580.13	5,122,185.17	768,343.07
Clay	3,591	2,271	2,739	43	8,644	271,796	74,770,257.24	11,699,126.21	1,754,917.02
Colfax	4,472	2,675	3,384	38	8,444	241,920	57,096,455.45	8,441,889.98	1,266,298.46
Cuming	4,197	2,548	3,497	42	10,284	295,904	63,593,298.20	8,612,077.52	1,291,835.77
Custer	5,658	3,461	4,066	54	13,239	287,952	63,075,399.01	9,071,228.71	1,360,700.18
Dakota	6,570	3,836	5,294	127	16,527	370,692	75,246,885.74	10,138,680.78	1,520,849.60
Dawes	3,558	2,023	2,450	28	8,059	462,532	115,813,668.56	16,305,702.17	2,445,908.72
Dawson	8,982	5,695	7,361	118	22,156	225,512	52,991,980.15	6,993,161.60	1,048,988.48
Deuel	1,037	642	707	13	2,399	620,340	154,578,998.76	21,840,995.58	3,276,237.84
Dixon	2,729	1,673	2,185	28	6,615	67,172	17,491,323.80	2,893,035.39	433,973.77
Dodge	15,216	9,071	11,614	213	36,114	185,192	34,328,398.45	4,080,386.56	612,067.14
Douglas	178,026	84,967	138,293	3,781	405,067	1,011,220	270,005,146.04	40,444,636.50	6,066,800.08
Dundy	1,106	699	726	11	2,542	11,338,740	4,130,327,874.32	568,282,149.48	85,243,780.30
Fillmore	3,256	2,001	2,313	23	7,593	71,176	17,649,369.28	2,941,277.46	441,217.53
Franklin	1,970	1,190	1,239	10	4,409	212,604	53,570,694.77	7,670,596.92	1,150,613.73
Frontier	1,321	831	974	8	3,134	123,452	27,529,755.30	3,934,931.44	590,246.29
Furnas	3,150	1,923	2,047	15	7,135	87,752	21,615,502.54	3,175,666.38	476,352.35
Gage	10,167	5,828	6,242	117	22,354	199,780	43,335,934.77	6,013,177.24	902,024.39
Garden	1,134	701	684	8	2,527	625,828	153,304,518.51	21,444,838.50	3,216,797.59
Garfield	1,107	683	798	10	2,598	70,756	15,512,958.24	2,185,750.01	327,872.53
Gosper	771	512	534	5	1,822	72,744	12,109,314.95	1,496,722.95	224,526.28
Grant	509	324	409	1	1,243	50,988	14,043,362.96	2,159,789.34	323,973.35
Greeley	1,480	807	1,273	11	3,571	34,804	6,823,643.30	1,032,598.83	154,892.62
Hall	20,122	11,260	15,618	285	47,285	99,988	16,220,101.22	2,070,454.60	310,569.01
Hamilton	3,537	2,301	3,038	39	8,915	1,323,448	367,597,821.91	51,926,014.93	7,789,145.99
Harlan	1,610	968	1,027	8	3,613	249,592	59,730,949.48	8,384,978.85	1,257,758.51
Hayes	297	190	200	1	688	101,164	21,870,830.29	2,993,768.11	449,082.21
Hitchcock	1,748	1,140	1,300	14	4,202	19,264	3,528,870.99	458,199.14	68,731.30
Holt	5,297	3,136	4,462	30	12,925	117,656	26,018,803.88	3,656,965.39	548,553.80
Hooker	469	300	326	6	1,101	361,788	66,809,068.93	8,555,082.30	1,283,295.12
Howard	2,529	1,616	2,132	18	6,295	30,828	5,706,550.50	769,490.87	115,420.09
Jefferson	4,266	2,480	2,502	34	9,282	176,232	33,306,573.31	4,338,581.13	650,802.66
Johnson	2,361	1,393	1,485	24	5,263	259,812	56,918,219.79	8,141,482.25	1,221,262.68
Kearney	2,616	1,630	1,908	20	6,174	147,364	29,016,723.25	3,792,933.39	568,962.55
Keith	3,819	2,352	2,942	38	9,151	172,872	49,078,672.67	7,991,944.67	1,198,820.72
Keya Paha	407	270	306	2	985	256,228	66,773,515.52	9,691,870.48	1,453,792.46
Kimball	1,999	1,258	1,571	25	4,853	27,580	3,637,668.53	419,694.92	62,954.70
Knox	4,756	2,804	3,570	42	11,172	135,604	44,776,183.14	8,425,548.97	1,263,834.26
Lancaster	78,190	40,230	51,184	1,048	170,652	312,788	52,280,911.53	6,091,879.21	913,794.81
Lincoln	13,820	8,336	11,207	215	33,578	4,777,192	1,523,200,747.54	232,355,189.92	34,853,802.70
Logan	406	283	366	1	1,056	939,792	247,436,089.01	35,964,928.43	5,394,831.17
Loup	212	131	142	1	486	29,568	4,937,399.70	648,625.40	97,295.71
Madison	13,834	8,065	10,794	144	32,837	13,608	2,469,345.51	401,487.50	60,223.21
McPherson	196	132	146	6	480	919,016	242,953,341.62	35,756,488.90	5,363,574.32
Merrick	3,350	2,091	2,799	27	8,267	15,440	2,286,323.47	276,928.15	41,539.71
Morrill	2,401	1,564	1,799	33	5,797	231,392	47,907,274.59	6,561,464.06	984,259.59
Nance	1,833	1,073	1,378	17	4,301	162,120	34,076,965.88	4,706,051.32	705,925.90
Nemaha	3,199	1,910	2,065	59	7,233	120,372	23,397,918.21	3,134,011.75	470,115.61
Nuckolls	2,701	1,633	1,852	30	6,216	202,552	47,271,605.91	6,598,099.78	989,717.51
Otoe	6,126	3,576	4,201	66	13,969	173,768	47,112,156.52	5,135,276.71	770,323.91
Pawnee	1,686	991	946	14	3,637	390,936	94,508,826.83	13,192,773.30	1,978,944.61
Perkins	1,395	911	1,060	11	3,377	101,724	18,953,707.96	2,263,455.27	339,516.43
Phelps	4,114	2,505	3,030	21	9,670	94,248	24,158,589.95	3,634,541.21	545,196.45
Pierce	3,106	1,968	2,374	26	7,474	270,704	80,691,278.61	12,420,536.87	1,863,113.34
Platte	11,708	6,922	10,004	122	28,756	209,272	46,944,295.03	5,631,680.49	844,768.54
Polk	2,343	1,441	1,694	11	5,489	805,140	212,798,104.96	30,934,096.14	4,640,128.50
Red Willow	5,285	3,146	3,856	68	12,355	153,664	36,394,218.28	5,224,597.89	783,712.17
Richardson	4,916	2,812	3,062	40	10,830	345,800	104,678,730.98	14,140,385.59	2,121,079.65
Rock	953	601	774	11	2,339	303,184	64,788,310.68	8,689,645.78	1,303,475.11
Saline	5,741	3,455	3,930	36	13,162	65,492	11,803,461.50	1,523,388.53	228,521.30
Sarpy	16,011	8,420	14,050	276	38,757	368,480	96,376,249.97	13,867,305.27	2,080,135.76
Saunders	7,495	4,375	5,871	102	17,843	1,084,440	360,222,540.55	48,321,621.23	7,248,339.54
Scotts Bluff	15,184	9,098	12,253	287	36,822	499,576	123,530,768.14	16,678,251.90	2,501,746.41
Seward	5,529	3,547	4,247	36	13,359	1,030,792	256,258,267.12	37,238,701.41	5,585,968.23
Sheridan	3,012	1,826	2,316	27	7,181	373,940	94,532,174.87	13,176,932.24	1,976,556.99
Sherman	1,637	957	1,266	13	3,873	201,068	46,954,497.72	6,002,377.14	900,396.71
Sioux	354	200	228	1	783	108,416	17,758,899.48	2,318,122.14	347,740.79
Stanton	1,366	850	1,122	13	3,351	21,924	5,900,783.75	759,242.97	113,890.71
Thayer	3,242	2,009	2,183	19	7,453	93,772	19,149,636.24	2,454,523.06	368,182.49
Thomas	420	280	343	4	1,047	208,684	46,658,786.24	6,463,237.26	969,528.24
Thurston	2,754	1,367	2,707	122	6,950	29,316	5,202,076.98	654,888.81	98,239.70
Valley	2,353	1,430	1,690	8	5,481	194,404	26,689,771.76	3,454,344.48	518,158.08
Washington	5,622	3,427	4,518	62	13,629	153,468	28,315,094.71	3,486,944.51	523,057.91
Wayne	3,098	1,938	2,148	23	7,207	381,276	98,652,920.02	14,465,458.83	2,169,880.66
Webster	2,120	1,249	1,292	13	4,674	201,768	45,456,443.02	6,058,896.05	908,849.34
Wheeler	334	204	282	2	822	130,872	28,374,513.86	3,925,326.96	588,811.97
York	5,919	3,672	4,449	68	14,108	23,016	3,602,805.92	443,832.10	66,582.47
Subtotal	630,184	347,380	474,734	9,029	1,461,327	40,905,956	11,802,811,082.57	1,668,167,178.53	250,229,695.17
Nonresident and Unallocated Returns	12,855	6,067	9,650	197	28,769	780,920	3,252,853,032.96	106,513,838.15	15,990,882.99
Total	643,039	353,447	484,384	9,226	1,490,096	\$41,686,876	\$15,055,064,115.53	\$1,774,681,016.68	\$266,220,578.16

Table 2

Nebraska Individual Income Tax Liability by County

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability	Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Adams County					Burt County				
Less Than \$6,000	4,355	1,087	\$ 40,105.53	0.8%	Less Than \$6,000	1,556	239	\$ 8,921.27	0.9%
\$ 6,000 - 12,000	2,772	2,583	295,112.18	5.7	\$ 6,000 - 12,000	773	677	63,011.47	6.4
\$12,000 - 18,000	2,049	2,009	504,428.30	9.8	\$12,000 - 18,000	592	583	129,583.32	13.3
\$18,000 - 30,000	2,990	2,979	1,411,741.68	27.4	\$18,000 - 30,000	682	679	313,462.76	32.1
\$30,000 and Over	1,927	1,923	2,902,746.86	56.3	\$30,000 and Over	319	317	462,108.24	47.3
County Totals	14,093	10,581	\$5,154,134.55	100.0%	County Totals	3,922	2,495	\$977,087.06	100.0%
Antelope County					Butler County				
Less Than \$6,000	1,376	231	\$ 6,240.74	0.8%	Less Than \$6,000	1,533	279	\$ 10,941.75	0.9%
\$ 6,000 - 12,000	776	667	61,992.12	7.6	\$ 6,000 - 12,000	841	736	73,530.23	6.2
\$12,000 - 18,000	497	487	106,714.75	13.1	\$12,000 - 18,000	677	666	158,311.22	13.4
\$18,000 - 30,000	508	505	230,769.44	28.2	\$18,000 - 30,000	796	795	371,871.27	31.5
\$30,000 and Over	262	262	410,808.08	50.3	\$30,000 and Over	396	395	565,916.83	48.0
County Totals	3,419	2,152	\$816,525.13	100.0%	County Totals	4,243	2,871	\$1,180,571.30	100.0%
Arthur County					Cass County				
Less Than \$6,000	69	13	\$ 275.95	0.7%	Less Than \$6,000	2,500	577	\$ 18,655.86	0.7%
\$ 6,000 - 12,000	43	37	3,170.39	8.4	\$ 6,000 - 12,000	1,482	1,358	141,434.19	5.0
\$12,000 - 18,000	16	16	3,144.15	8.4	\$12,000 - 18,000	1,267	1,243	292,374.00	10.3
\$18,000 - 30,000	20	20	8,463.05	22.5	\$18,000 - 30,000	2,009	2,005	949,545.86	33.6
\$30,000 and Over	10	10	22,541.41	60.0	\$30,000 and Over	1,151	1,150	1,422,721.81	50.4
County Totals	158	96	\$7,594.95	100.0%	County Totals	8,409	6,333	\$2,824,731.72	100.0%
Banner County					Cedar County				
Less Than \$6,000	74	20	\$ 1,093.55	1.4%	Less Than \$6,000	1,888	344	\$ 11,916.78	1.2%
\$ 6,000 - 12,000	49	36	2,809.89	3.6	\$ 6,000 - 12,000	994	856	83,826.96	8.3
\$12,000 - 18,000	30	30	5,940.11	7.5	\$12,000 - 18,000	691	677	144,255.78	14.3
\$18,000 - 30,000	32	32	14,968.89	19.1	\$18,000 - 30,000	684	682	303,137.35	30.0
\$30,000 and Over	30	30	53,679.88	68.4	\$30,000 and Over	313	312	466,020.97	46.2
County Totals	215	148	\$78,492.32	100.0%	County Totals	4,570	2,871	\$1,009,157.84	100.0%
Blaine County					Chase County				
Less Than \$6,000	148	24	\$ 789.45	1.0%	Less Than \$6,000	683	133	\$ 4,618.18	0.6%
\$ 6,000 - 12,000	97	82	7,031.74	9.2	\$ 6,000 - 12,000	402	353	34,301.07	4.4
\$12,000 - 18,000	52	51	10,760.20	14.2	\$12,000 - 18,000	364	356	74,232.49	9.5
\$18,000 - 30,000	36	36	16,720.45	22.0	\$18,000 - 30,000	415	412	182,733.61	23.4
\$30,000 and Over	23	22	40,816.24	53.6	\$30,000 and Over	268	268	484,602.16	62.1
County Totals	356	215	\$76,118.08	100.0%	County Totals	2,132	1,522	\$780,487.51	100.0%
Boone County					Cherry County				
Less Than \$6,000	1,473	234	\$ 9,264.24	1.2%	Less Than \$6,000	1,043	219	\$ 14,385.10	1.9%
\$6,000 - 12,000	679	581	59,045.97	8.0	\$ 6,000 - 12,000	581	509	47,816.82	6.2
\$12,000 - 18,000	555	552	123,219.93	16.8	\$12,000 - 18,000	378	368	80,107.05	10.4
\$18,000 - 30,000	530	528	234,833.66	32.0	\$18,000 - 30,000	380	379	172,499.94	22.5
\$30,000 and Over	231	230	308,387.48	42.0	\$30,000 and Over	214	212	453,534.16	59.0
County Totals	3,468	2,125	\$734,751.28	100.0%	County Totals	2,596	1,687	\$768,343.07	100.0%
Box Butte County					Cheyenne County				
Less Than \$6,000	1,707	356	\$ 12,035.78	0.5%	Less Than \$6,000	1,453	319	\$ 11,524.10	0.7%
\$ 6,000 - 12,000	905	821	85,308.90	3.2	\$ 6,000 - 12,000	852	774	78,661.49	4.5
\$12,000 - 18,000	822	811	199,248.10	7.6	\$12,000 - 18,000	689	679	162,938.28	9.3
\$18,000 - 30,000	1,650	1,647	828,145.72	31.3	\$18,000 - 30,000	970	965	456,822.52	26.0
\$30,000 and Over	1,211	1,208	1,517,458.14	57.4	\$30,000 and Over	658	656	1,044,970.63	59.5
County Totals	6,295	4,843	\$2,642,196.64	100.0%	County Totals	4,622	3,393	\$1,754,917.02	100.0%
Boyd County					Clay County				
Less Than \$6,000	789	100	\$ 2,506.69	1.0%	Less Than \$6,000	1,350	289	\$ 17,825.79	1.4%
\$ 6,000 - 12,000	336	281	23,621.83	9.7	\$ 6,000 - 12,000	711	630	64,986.95	5.1
\$12,000 - 18,000	202	198	41,655.33	17.0	\$12,000 - 18,000	622	613	141,723.86	11.2
\$18,000 - 30,000	151	150	64,567.63	26.4	\$18,000 - 30,000	843	839	397,590.99	31.4
\$30,000 and Over	77	77	112,253.36	45.9	\$30,000 and Over	426	425	644,170.87	50.9
County Totals	1,555	806	\$244,604.84	100.0%	County Totals	3,952	2,796	\$1,266,298.46	100.0%
Brown County					Colfax County				
Less Than \$6,000	831	152	\$ 7,707.88	1.7%	Less Than \$6,000	1,829	355	\$ 16,584.27	1.3%
\$ 6,000 - 12,000	377	325	29,121.51	6.5	\$ 6,000 - 12,000	964	826	81,820.34	6.3
\$12,000 - 18,000	279	273	56,478.08	12.7	\$12,000 - 18,000	753	738	166,927.10	12.9
\$18,000 - 30,000	278	276	130,472.25	29.2	\$18,000 - 30,000	971	968	454,847.31	35.2
\$30,000 and Over	141	140	222,595.42	49.9	\$30,000 and Over	429	428	571,656.75	44.3
County Totals	1,906	1,166	\$446,375.14	100.0%	County Totals	4,946	3,315	\$1,291,835.77	100.0%
Buffalo County					Cuming County				
Less Than \$6,000	4,953	1,250	\$ 47,725.42	0.9%	Less Than \$6,000	1,690	367	\$ 13,703.63	1.0%
\$ 6,000 - 12,000	2,974	2,711	300,584.21	5.5	\$ 6,000 - 12,000	946	822	82,064.89	6.0
\$12,000 - 18,000	2,284	2,246	545,741.15	9.9	\$12,000 - 18,000	711	702	165,778.29	12.2
\$18,000 - 30,000	3,272	3,259	1,534,603.59	28.0	\$18,000 - 30,000	840	833	387,738.12	28.5
\$30,000 and Over	1,966	1,958	3,053,092.54	55.7	\$30,000 and Over	455	452	711,415.25	52.3
County Totals	15,449	11,424	\$5,481,746.91	100.0%	County Totals	4,642	3,176	\$1,360,700.18	100.0%

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Custer County				
Less Than \$6,000	2,396	382	\$ 15,412.59	1.0%
\$ 6,000 - 12,000	1,273	1,128	109,912.52	7.2
\$12,000 - 18,000	969	951	210,666.14	13.9
\$18,000 - 30,000	957	954	438,630.39	28.8
\$30,000 and Over	499	498	746,227.96	49.1
County Totals	6,094	3,913	\$1,520,849.60	100.0%
Dakota County				
Less Than \$6,000	2,141	443	\$ 14,796.23	0.6%
\$ 6,000 - 12,000	1,274	1,141	120,467.80	4.9
\$12,000 - 18,000	1,031	1,009	239,355.73	9.8
\$18,000 - 30,000	1,739	1,728	811,752.18	33.2
\$30,000 and Over	1,016	1,009	1,259,536.78	51.5
County Totals	7,201	5,330	\$2,445,908.72	100.0%
Dawes County				
Less Than \$6,000	1,497	303	\$ 14,400.60	1.4%
\$ 6,000 - 12,000	799	725	71,305.84	6.8
\$12,000 - 18,000	532	525	118,730.49	11.3
\$18,000 - 30,000	760	756	346,971.96	33.1
\$30,000 and Over	402	400	497,579.59	47.4
County Totals	3,990	2,709	\$1,048,988.48	100.0%
Dawson County				
Less Than \$6,000	2,978	641	\$ 2,2570.83	0.7%
\$ 6,000 - 12,000	1,727	1,543	158,588.68	4.9
\$12,000 - 18,000	1,581	1,567	364,563.83	11.1
\$18,000 - 30,000	2,393	2,384	1,098,501.54	33.5
\$30,000 and Over	1,168	1,164	1,632,012.96	49.8
County Totals	9,847	7,299	\$3,276,237.84	100.0%
Deuel County				
Less Than \$6,000	393	84	\$ 2,947.58	0.7%
\$ 6,000 - 12,000	212	184	19,007.22	4.4
\$12,000 - 18,000	181	179	39,145.89	9.0
\$18,000 - 30,000	219	218	104,207.25	24.0
\$30,000 and Over	143	142	268,665.83	61.9
County Totals	1,148	807	\$33,973.77	100.0%
Dixon County				
Less Than \$6,000	1,206	211	\$ 6,369.39	1.0%
\$ 6,000 - 12,000	616	536	50,845.86	8.3
\$12,000 - 18,000	479	471	105,399.38	17.2
\$18,000 - 30,000	452	449	205,323.69	33.6
\$30,000 and Over	207	206	244,128.82	39.9
County Totals	2,960	1,873	\$612,067.14	100.0%
Dodge County				
Less Than \$6,000	5,390	1,230	\$ 51,828.80	0.9%
\$ 6,000 - 12,000	2,948	2,644	277,159.43	4.6
\$12,000 - 18,000	2,249	2,222	533,119.88	8.8
\$18,000 - 30,000	3,592	3,580	1,712,815.94	28.2
\$30,000 and Over	2,684	2,675	3,491,876.03	57.5
County Totals	16,863	12,351	\$6,066,800.08	100.0%
Douglas County				
Less Than \$6,000	61,690	16,394	\$ 618,464.72	0.7%
\$ 6,000 - 12,000	34,953	32,873	3,871,811.25	4.5
\$12,000 - 18,000	26,689	26,330	6,869,571.50	8.1
\$18,000 - 30,000	39,992	39,839	19,493,004.00	22.9
\$30,000 and Over	36,094	36,011	54,390,928.83	63.8
County Totals	199,418	151,447	\$65,243,780.30	100.0%
Dundy County				
Less Than \$6,000	443	67	\$ 2,439.54	0.6%
\$ 6,000 - 12,000	272	240	21,772.50	4.9
\$12,000 - 18,000	189	188	41,520.32	9.4
\$18,000 - 30,000	186	185	88,569.77	20.1
\$30,000 and Over	134	134	286,915.40	65.0
County Totals	1,224	814	\$441,217.53	100.0%
Fillmore County				
Less Than \$6,000	1,157	225	\$ 8,202.93	0.7%
\$ 6,000 - 12,000	693	614	60,028.08	5.2
\$12,000 - 18,000	630	623	139,612.26	12.1
\$18,000 - 30,000	691	685	327,478.73	28.5
\$30,000 and Over	398	395	619,291.73	53.5
County Totals	3,569	2,542	\$1,150,613.73	100.0%

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Franklin County				
Less Than \$6,000	829	138	\$ 4,733.17	0.8%
\$ 6,000 - 12,000	486	447	42,769.00	7.3
\$12,000 - 18,000	341	337	75,238.69	12.7
\$18,000 - 30,000	327	325	154,260.85	26.1
\$30,000 and Over	199	199	313,244.58	53.1
County Totals	2,182	1,446	\$590,246.29	100.0%
Frontier County				
Less Than \$6,000	539	97	\$ 5,826.54	1.2%
\$ 6,000 - 12,000	280	248	25,202.45	5.3
\$12,000 - 18,000	215	215	50,082.02	10.5
\$18,000 - 30,000	256	255	120,939.02	25.4
\$30,000 and Over	160	159	274,302.32	57.6
County Totals	1,450	974	\$476,352.35	100.0%
Furnas County				
Less Than \$6,000	1,315	196	\$ 7,692.25	0.8%
\$ 6,000 - 12,000	626	562	54,721.16	6.1
\$12,000 - 18,000	547	541	121,378.83	13.5
\$18,000 - 30,000	597	597	282,503.60	31.3
\$30,000 and Over	291	290	435,728.55	48.3
County Totals	3,376	2,186	\$902,024.39	100.0%
Gage County				
Less Than \$6,000	3,894	787	\$ 28,232.81	0.9%
\$ 6,000 - 12,000	2,120	1,921	206,471.76	6.4
\$12,000 - 18,000	1,743	1,725	415,779.80	12.9
\$18,000 - 30,000	2,153	2,146	1,040,008.58	32.3
\$30,000 and Over	1,171	1,168	1,526,304.64	47.5
County Totals	11,081	7,747	\$3,216,797.59	100.0%
Garden County				
Less Than \$6,000	455	77	\$ 2,396.55	0.7%
\$ 6,000 - 12,000	287	247	22,201.79	6.8
\$12,000 - 18,000	171	169	37,768.60	11.5
\$18,000 - 30,000	196	194	90,903.95	27.7
\$30,000 and Over	114	114	174,601.64	53.3
County Totals	1,223	801	\$327,872.53	100.0%
Garfield County				
Less Than \$6,000	553	83	\$ 1,946.72	0.9%
\$ 6,000 - 12,000	263	227	20,942.58	9.3
\$12,000 - 18,000	161	160	33,645.98	15.0
\$18,000 - 30,000	146	145	65,049.11	29.0
\$30,000 and Over	70	69	102,941.89	45.8
County Totals	1,193	684	\$224,526.28	100.0%
Gosper County				
Less Than \$6,000	259	54	\$ 2,615.75	0.8%
\$ 6,000 - 12,000	149	136	13,474.74	4.2
\$12,000 - 18,000	141	139	31,789.56	9.8
\$18,000 - 30,000	188	188	89,355.57	27.6
\$30,000 and Over	121	119	186,737.73	57.6
County Totals	858	636	\$323,973.35	100.0%
Grant County				
Less Than \$6,000	212	48	\$ 8,299.27	5.4%
\$ 6,000 - 12,000	151	139	10,177.99	6.6
\$12,000 - 18,000	67	66	15,259.24	9.8
\$18,000 - 30,000	68	68	29,666.56	19.1
\$30,000 and Over	51	51	91,489.56	59.1
County Totals	549	372	\$154,892.62	100.0%
Greeley County				
Less Than \$6,000	734	118	\$ 2,639.35	0.9%
\$ 6,000 - 12,000	369	319	31,129.35	10.0
\$12,000 - 18,000	242	236	54,240.01	17.5
\$18,000 - 30,000	169	168	76,873.77	24.7
\$30,000 and Over	92	90	145,686.53	46.9
County Totals	1,606	931	\$310,569.01	100.0%
Hall County				
Less Than \$6,000	6,958	1,707	\$ 65,631.97	0.9%
\$ 6,000 - 12,000	4,160	3,857	443,622.34	5.7
\$12,000 - 18,000	3,308	3,257	804,136.55	10.3
\$18,000 - 30,000	4,995	4,971	2,329,018.41	29.9
\$30,000 and Over	3,072	3,061	4,146,736.72	53.2
County Totals	22,493	16,853	\$7,789,145.99	100.0%

Continued - Table 2

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Hamilton County				
Less Than \$6,000	1,241	264	\$ 13,831.19	1.1%
\$ 6,000 - 12,000	745	660	66,498.18	5.3
\$12,000 - 18,000	695	684	155,867.41	12.4
\$18,000 - 30,000	829	825	379,757.05	30.2
\$30,000 and Over	480	479	641,804.68	51.0
County Totals	3,990	2,912	\$1,257,758.51	100.0%
Harlan County				
Less Than \$6,000	727	107	\$ 4,686.94	1.0%
\$ 6,000 - 12,000	329	293	29,192.71	6.5
\$12,000 - 18,000	274	272	59,721.72	13.3
\$18,000 - 30,000	271	271	131,493.08	29.3
\$30,000 and Over	158	157	223,987.76	49.9
County Totals	1,759	1,100	\$449,082.21	100.0%
Hayes County				
Less Than \$6,000	144	20	\$ 593.00	0.9%
\$ 6,000 - 12,000	56	51	5,201.84	7.6
\$12,000 - 18,000	49	49	10,727.71	15.6
\$18,000 - 30,000	49	49	22,366.93	32.5
\$30,000 and Over	23	23	29,841.82	43.4
County Totals	321	192	\$68,731.30	100.0%
Hitchcock County				
Less Than \$6,000	637	97	\$ 5,379.13	1.0%
\$ 6,000 - 12,000	369	322	28,930.63	5.3
\$12,000 - 18,000	300	294	66,114.87	12.0
\$18,000 - 30,000	412	411	194,054.05	35.4
\$30,000 and Over	178	178	254,075.12	46.3
County Totals	1,896	1,302	\$548,553.80	100.0%
Holt County				
Less Than \$6,000	2,462	447	\$ 16,173.41	1.2%
\$ 6,000 - 12,000	1,245	1,094	107,984.58	8.4
\$12,000 - 18,000	851	834	175,481.78	13.7
\$18,000 - 30,000	797	795	347,421.68	27.1
\$30,000 and Over	425	419	636,233.67	49.6
County Totals	5,780	3,589	\$1,283,295.12	100.0%
Hooker County				
Less Than \$6,000	177	28	\$ 818.45	0.7%
\$ 6,000 - 12,000	125	111	9,819.15	8.5
\$12,000 - 18,000	86	85	19,793.33	17.1
\$18,000 - 30,000	68	68	36,428.84	31.6
\$30,000 and Over	35	35	48,560.32	42.1
County Totals	491	327	\$115,420.09	100.0%
Howard County				
Less Than \$6,000	1,047	166	\$ 5,418.59	0.9%
\$ 6,000 - 12,000	560	489	47,015.58	7.2
\$12,000 - 18,000	449	438	94,470.10	14.5
\$18,000 - 30,000	493	491	231,112.15	35.5
\$30,000 and Over	189	189	272,786.24	41.9
County Totals	2,738	1,773	\$650,802.66	100.0%
Jefferson County				
Less Than \$6,000	1,788	325	\$ 9,778.84	0.8%
\$ 6,000 - 12,000	962	888	89,754.96	7.3
\$12,000 - 18,000	719	708	159,400.09	13.1
\$18,000 - 30,000	806	803	382,730.47	31.3
\$30,000 and Over	321	320	579,598.32	47.5
County Totals	4,596	3,044	\$1,221,262.68	100.0%
Johnson County				
Less Than \$6,000	958	150	\$ 4,852.60	0.9%
\$ 6,000 - 12,000	609	552	54,791.04	9.6
\$12,000 - 18,000	383	375	85,009.16	14.9
\$18,000 - 30,000	379	378	173,889.72	30.6
\$30,000 and Over	167	166	250,420.03	44.0
County Totals	2,496	1,621	\$568,962.55	100.0%
Kearney County				
Less Than \$6,000	813	216	\$ 8,834.81	0.7%
\$ 6,000 - 12,000	513	464	55,040.35	4.6
\$12,000 - 18,000	455	447	111,148.58	9.3
\$18,000 - 30,000	669	666	320,213.96	26.7
\$30,000 and Over	429	429	703,583.02	58.7
County Totals	2,879	2,222	\$1,198,820.72	100.0%
Keith County				
Less Than \$6,000	1,376	312	\$ 9,485.39	0.7
\$ 6,000 - 12,000	854	775	80,143.18	5.5
\$12,000 - 18,000	642	630	139,435.10	9.6
\$18,000 - 30,000	917	916	423,051.40	29.1
\$30,000 and Over	541	537	801,677.39	55.1
County Totals	4,330	3,170	\$1,453,792.46	100.0%
Keya Paha County				
Less Than \$6,000	223	30	\$ 775.60	1.2%
\$ 6,000 - 12,000	93	74	6,002.29	9.5
\$12,000 - 18,000	62	59	12,615.59	20.1
\$18,000 - 30,000	27	27	10,310.33	16.4
\$30,000 and Over	18	17	33,250.89	52.8
County Totals	423	207	\$62,954.70	100.0%
Kimball County				
Less Than \$6,000	643	168	\$ 6,627.89	0.5%
\$ 6,000 - 12,000	393	345	34,598.87	2.7
\$12,000 - 18,000	314	308	71,436.07	5.7
\$18,000 - 30,000	521	517	245,216.20	19.4
\$30,000 and Over	394	390	905,955.23	71.7
County Totals	2,265	1,728	\$1,263,834.26	100.0%
Knox County				
Less Than \$6,000	2,331	354	\$ 11,203.30	1.2%
\$ 6,000 - 12,000	1,098	956	86,884.07	9.5
\$12,000 - 18,000	739	727	159,147.94	17.4
\$18,000 - 30,000	668	660	289,040.61	31.7
\$30,000 and Over	254	252	367,518.89	40.2
County Totals	5,090	2,949	\$913,794.81	100.0%
Lancaster County				
Less Than \$6,000	25,027	7,315	\$ 273,344.21	0.8%
\$ 6,000 - 12,000	16,068	14,994	1,775,864.50	5.1
\$12,000 - 18,000	12,357	12,166	3,117,741.99	8.9
\$18,000 - 30,000	18,429	18,328	8,769,195.45	25.2
\$30,000 and Over	15,095	15,039	20,917,656.55	60.0
County Totals	86,976	67,842	\$34,853,802.70	100.0%
Lincoln County				
Less Than \$6,000	5,217	1,098	\$ 49,625.07	0.9%
\$ 6,000 - 12,000	2,479	2,207	221,532.05	4.1
\$12,000 - 18,000	1,858	1,826	418,699.91	7.8
\$18,000 - 30,000	3,430	3,413	1,614,574.60	29.9
\$30,000 and Over	2,393	2,387	3,090,399.54	57.3
County Totals	15,377	10,931	\$5,394,831.17	100.0%
Logan County				
Less Than \$6,000	189	33	\$ 1,757.85	1.8%
\$ 6,000 - 12,000	84	71	5,662.31	5.8
\$12,000 - 18,000	62	58	12,379.60	12.7
\$18,000 - 30,000	69	69	30,570.57	31.4
\$30,000 and Over	32	32	46,925.38	48.3
County Totals	436	263	\$97,295.71	100.0%
Loup County				
Less Than \$6,000	106	12	\$ 632.20	1.1%
\$ 6,000 - 12,000	51	44	3,625.25	6.0
\$12,000 - 18,000	28	28	5,144.55	8.5
\$18,000 - 25,000	21	21	8,355.15	13.9
\$25,000 and Over	15	14	42,466.06	70.5
County Totals	221	119	\$60,223.21	100.0%
Madison County				
Less Than \$6,000	4,773	1,098	\$ 44,462.96	0.8%
\$ 6,000 - 12,000	2,817	2,581	286,774.50	5.4
\$12,000 - 18,000	2,301	2,267	546,722.39	10.2
\$18,000 - 30,000	3,402	3,395	1,614,847.41	30.1
\$30,000 and Over	2,021	2,019	2,870,767.06	53.5
County Totals	15,314	11,360	\$5,363,574.32	100.0%
McPherson County				
Less Than \$6,000	91	23	\$ 551.10	1.3%
\$ 6,000 - 12,000	56	46	4,152.70	10.0
\$12,000 - 18,000	27	27	5,622.82	13.5
\$18,000 - 30,000	27	27	13,701.07	33.0
\$30,000 and Over	13	13	17,512.02	42.2
County Totals	214	136	\$41,539.71	100.0%

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability	Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Merrick County					Piatte County				
Less Than \$6,000	1,306	215	\$ 10,817.47	1.1%	Less Than \$6,000	3,833	973	\$ 53,403.84	1.2%
\$ 6,000 - 12,000	711	624	62,353.20	6.3	\$ 6,000 - 12,000	2,273	2,054	231,734.52	5.0
\$12,000 - 18,000	618	610	139,731.42	14.2	\$12,000 - 18,000	2,131	2,106	515,555.96	11.1
\$18,000 - 30,000	680	677	305,291.58	31.0	\$18,000 - 30,000	3,048	3,034	1,422,717.61	30.6
\$30,000 and Over	315	315	466,065.92	47.4	\$30,000 and Over	1,790	1,786	2,416,716.57	52.1
County Totals	3,630	2,441	\$984,259.59	100.0%	County Totals	13,075	9,953	\$4,640,128.50	100.0%
Morrill County					Polk County				
Less Than \$6,000	988	175	\$ 6,396.83	0.9	Less Than \$6,000	887	157	\$ 6,127.51	0.8%
\$ 6,000 - 12,000	481	414	37,792.47	5.3	\$ 6,000 - 12,000	447	387	37,830.92	4.8
\$12,000 - 18,000	380	375	82,344.89	11.7	\$12,000 - 18,000	415	409	92,018.02	11.7
\$18,000 - 30,000	498	495	227,815.39	32.3	\$18,000 - 30,000	524	522	239,499.00	30.6
\$30,000 and Over	246	244	351,576.32	49.8	\$30,000 and Over	272	272	408,236.72	52.1
County Totals	2,593	1,703	\$705,925.90	100.0%	County Totals	2,545	1,747	\$783,712.17	100.0%
Nance County					Red Willow County				
Less Than \$6,000	790	122	\$ 3,613.74	0.8%	Less Than \$6,000	1,732	410	\$ 17,677.44	0.8%
\$ 6,000 - 12,000	387	338	32,987.31	7.0	\$ 6,000 - 12,000	1,067	963	103,623.33	4.9
\$12,000 - 18,000	333	329	76,800.63	16.3	\$12,000 - 18,000	944	934	221,659.87	10.5
\$18,000 - 30,000	335	333	152,658.60	32.5	\$18,000 - 30,000	1,305	1,300	623,689.48	29.4
\$30,000 and Over	135	134	204,055.33	43.4	\$30,000 and Over	799	798	1,154,429.53	54.4
County Totals	1,980	1,256	\$470,115.61	100.0%	County Totals	5,847	4,405	\$2,121,079.65	100.0%
Nemaha County					Richardson County				
Less Than \$6,000	1,192	189	\$ 7,614.95	0.8%	Less Than \$6,000	2,116	336	\$ 12,562.44	1.0%
\$ 6,000 - 12,000	672	606	60,886.45	6.2	\$ 6,000 - 12,000	1,087	965	91,991.03	7.1
\$12,000 - 18,000	515	507	117,148.17	11.8	\$12,000 - 18,000	801	787	176,456.49	13.5
\$18,000 - 30,000	689	682	320,425.86	32.3	\$18,000 - 30,000	890	886	422,420.47	32.4
\$30,000 and Over	357	357	483,642.08	48.9	\$30,000 and Over	421	419	600,044.68	46.0
County Totals	3,425	2,341	\$989,717.51	100.0%	County Totals	5,315	3,393	\$1,303,475.11	100.0%
Nuckolls County					Rock County				
Less Than \$6,000	1,096	197	\$ 7,433.91	1.0%	Less Than \$6,000	437	83	\$ 2,413.09	1.1%
\$ 6,000 - 12,000	593	534	54,474.60	7.0	\$ 6,000 - 12,000	233	196	17,455.45	7.6
\$12,000 - 18,000	448	440	97,079.06	12.6	\$12,000 - 18,000	143	142	29,861.02	13.1
\$18,000 - 30,000	579	579	271,806.38	35.3	\$18,000 - 30,000	156	156	69,422.98	30.4
\$30,000 and Over	268	266	339,529.96	44.1	\$30,000 and Over	72	72	109,368.76	47.8
County Totals	2,984	2,016	\$770,323.91	100.0%	County Totals	1,041	649	\$228,521.30	100.0%
Otoe County					Saline County				
Less Than \$6,000	2,245	423	\$ 15,718.09	0.8%	Less Than \$6,000	2,019	404	\$ 25,946.97	1.2%
\$ 6,000 - 12,000	1,323	1,183	118,888.39	6.0	\$ 6,000 - 12,000	1,122	975	97,832.21	4.7
\$12,000 - 18,000	1,030	1,016	235,900.59	11.9	\$12,000 - 18,000	949	932	224,646.62	10.8
\$18,000 - 30,000	1,404	1,399	657,472.91	33.2	\$18,000 - 30,000	1,410	1,406	695,990.45	33.5
\$30,000 and Over	678	676	950,964.63	48.1	\$30,000 and Over	792	790	1,035,719.51	49.8
County Totals	6,680	4,697	\$1,978,944.61	100.0%	County Totals	6,292	4,507	\$2,080,135.76	100.0%
Pawnee County					Sarpy County				
Less Than \$6,000	780	109	\$ 3,258.25	1.0%	Less Than \$6,000	5,567	1,796	\$ 71,404.67	1.0%
\$ 6,000 - 12,000	418	359	34,947.61	10.3	\$ 6,000 - 12,000	3,419	3,229	371,051.81	5.1
\$12,000 - 18,000	283	279	60,584.92	17.8	\$12,000 - 18,000	2,549	2,522	605,084.26	8.4
\$18,000 - 30,000	218	217	98,014.71	28.9	\$18,000 - 30,000	3,800	3,783	1,736,223.29	23.9
\$30,000 and Over	111	111	142,710.94	42.0	\$30,000 and Over	3,662	3,657	4,464,575.51	61.6
County Totals	1,810	1,075	\$339,516.43	100.0%	County Totals	18,997	14,987	\$7,248,339.54	100.0%
Perkins County					Saunders County				
Less Than \$6,000	487	118	\$ 3,235.95	0.6%	Less Than \$6,000	2,654	547	\$ 18,365.36	0.7%
\$ 6,000 - 12,000	285	248	24,760.72	4.5	\$ 6,000 - 12,000	1,653	1,460	147,799.90	5.9
\$12,000 - 18,000	239	236	52,204.30	9.6	\$12,000 - 18,000	1,226	1,209	289,804.06	11.6
\$18,000 - 30,000	331	331	153,520.31	28.2	\$18,000 - 30,000	1,742	1,738	820,264.50	32.8
\$30,000 and Over	201	200	311,475.17	57.1	\$30,000 and Over	937	935	1,225,512.59	49.0
County Totals	1,543	1,133	\$545,196.45	100.0%	County Totals	8,212	5,889	\$2,501,746.41	100.0%
Phelps County					Scotts Bluff County				
Less Than \$6,000	1,284	357	\$ 13,756.41	0.7%	Less Than \$6,000	5,441	1,201	\$ 45,937.55	0.8%
\$ 6,000 - 12,000	831	749	85,435.28	4.6	\$ 6,000 - 12,000	3,243	2,923	298,919.08	5.4
\$12,000 - 18,000	755	745	179,041.99	9.6	\$12,000 - 18,000	2,594	2,552	580,468.57	10.4
\$18,000 - 30,000	1,039	1,033	490,366.72	26.3	\$18,000 - 30,000	3,499	3,484	1,598,055.04	28.6
\$30,000 and Over	695	694	1,094,512.94	58.8	\$30,000 and Over	2,083	2,077	3,062,587.99	54.8
County Totals	4,604	3,578	\$1,863,113.34	100.0%	County Totals	16,860	12,237	\$5,585,968.23	100.0%
Pierce County					Seward County				
Less Than \$6,000	1,239	214	\$ 7,726.82	0.9%	Less Than \$6,000	1,728	352	\$ 9,980.84	0.5%
\$ 6,000 - 12,000	710	621	57,540.94	6.8	\$ 6,000 - 12,000	1,107	1,000	106,915.86	5.4
\$12,000 - 18,000	531	523	117,794.56	13.9	\$12,000 - 18,000	1,065	1,050	243,203.92	12.3
\$18,000 - 30,000	597	591	271,604.79	32.2	\$18,000 - 30,000	1,372	1,367	629,334.81	31.9
\$30,000 and Over	281	281	390,101.43	46.2	\$30,000 and Over	782	781	987,121.56	49.9
County Totals	3,358	2,230	\$844,768.54	100.0%	County Totals	6,054	4,550	\$1,976,556.99	100.0%

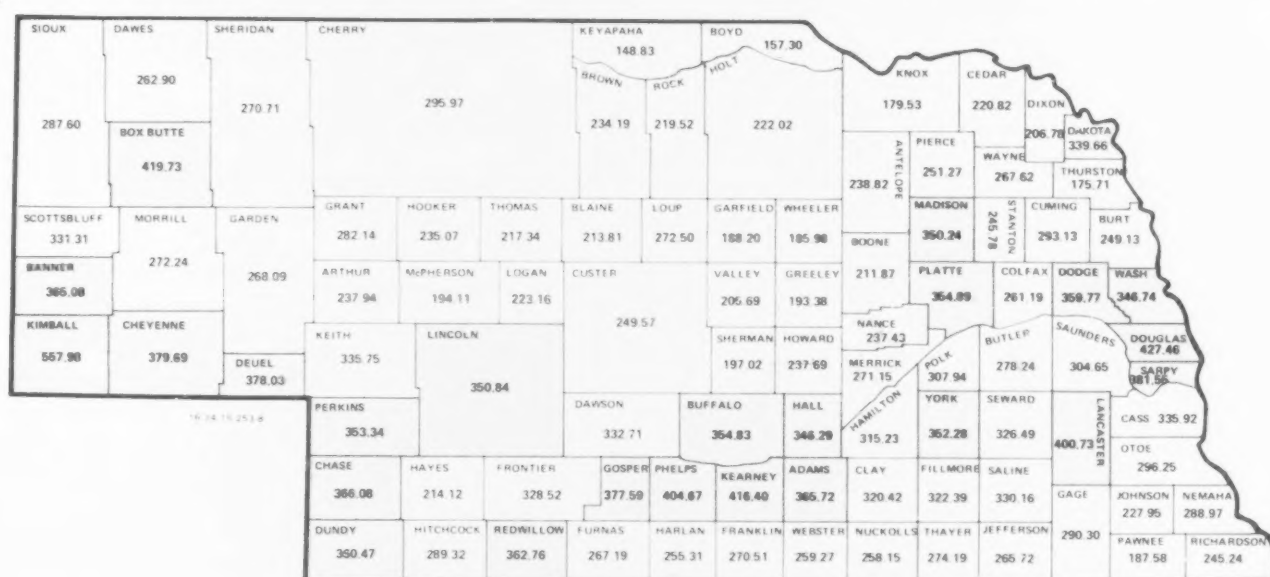
Continued - Table 2

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability	Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Sheridan County					Valley County				
Less Than \$6,000	1,287	262	\$ 30,165.42	3.4%	Less Than \$6,000	1,103	178	\$ 7,853.89	1.5%
\$ 6,000 - 12,000	733	634	57,749.25	6.4	\$ 6,000 - 12,000	478	417	37,217.75	7.1
\$12,000 - 18,000	476	465	101,156.91	11.2	\$12,000 - 18,000	394	386	83,038.01	15.9
\$18,000 - 30,000	526	524	237,490.44	26.4	\$18,000 - 30,000	383	381	165,979.30	31.7
\$30,000 and Over	304	303	473,834.69	52.6	\$30,000 and Over	185	184	228,968.96	43.8
County Totals	3,326	2,188	\$900,396.71	100.0%	County Totals	2,543	1,548	\$523,057.91	100.0%
Sherman County					Washington County				
Less Than \$6,000	838	130	\$ 5,361.29	1.6%	Less Than \$6,000	2,003	462	\$ 15,912.61	0.7%
\$ 6,000 - 12,000	358	312	29,528.36	8.5	\$ 6,000 - 12,000	1,144	1,043	117,040.20	5.4
\$12,000 - 18,000	251	246	54,724.97	15.7	\$12,000 - 18,000	883	862	199,472.19	9.2
\$18,000 - 30,000	231	231	110,959.32	31.9	\$18,000 - 30,000	1,336	1,330	619,207.91	28.5
\$30,000 and Over	87	85	147,166.85	42.3	\$30,000 and Over	892	890	1,218,247.75	56.2
County Total	1,765	1,004	\$347,740.79	100.0%	County Totals	6,258	4,587	\$2,169,880.66	100.0%
Sioux County					Wayne County				
Less Than \$6,000	153	30	\$ 826.76	0.7%	Less Than \$6,000	1,213	230	\$ 6,387.90	0.7%
\$ 6,000 - 12,000	99	89	7,742.30	6.8	\$ 6,000 - 12,000	680	618	61,513.12	6.8
\$12,000 - 18,000	60	58	14,521.25	12.8	\$12,000 - 18,000	526	518	116,410.25	12.8
\$18,000 - 30,000	52	52	24,273.02	21.3	\$18,000 - 30,000	616	614	283,207.87	31.2
\$30,000 and Over	32	31	66,527.38	58.4	\$30,000 and Over	361	361	441,330.20	48.5
County Total	396	260	\$113,890.71	100.0%	County Totals	3,396	2,341	\$908,849.34	100.0%
Stanton County					Webster County				
Less Than \$6,000	573	92	\$ 4,666.54	1.3%	Less Than \$6,000	885	156	\$ 5,309.76	0.9%
\$ 6,000 - 12,000	301	252	24,430.18	6.6	\$ 6,000 - 12,000	499	445	41,450.85	7.1
\$12,000 - 18,000	215	211	47,644.21	12.9	\$12,000 - 18,000	311	308	67,303.97	11.4
\$18,000 - 30,000	284	282	132,511.65	36.0	\$18,000 - 30,000	387	385	179,016.82	30.4
\$30,000 and Over	125	124	158,929.91	43.2	\$30,000 and Over	189	189	295,730.57	50.2
County Totals	1,498	961	\$368,182.49	100.0%	County Totals	2,271	1,483	\$588,811.97	100.0%
Thayer County					Wheeler County				
Less Than \$6,000	1,303	229	\$ 10,367.32	1.1%	Less Than \$6,000	159	30	\$ 746.40	1.1%
\$ 6,000 - 12,000	724	641	61,781.88	6.4	\$ 6,000 - 12,000	82	76	7,095.52	10.7
\$12,000 - 18,000	575	565	129,520.10	13.4	\$12,000 - 18,000	55	53	12,451.20	18.7
\$18,000 - 30,000	619	614	288,345.82	29.7	\$18,000 - 30,000	42	42	19,471.55	29.2
\$30,000 and Over	315	315	479,513.12	49.4	\$30,000 and Over	20	20	26,817.80	40.3
County Totals	3,536	2,364	\$969,528.24	100.0%	County Totals	358	221	\$66,582.47	100.0%
Thomas County					York County				
Less Than \$6,000	181	28	\$ 774.97	0.8%	Less Than \$6,000	2,030	443	\$ 17,043.95	0.7%
\$ 6,000 - 12,000	104	93	8,830.84	9.0	\$ 6,000 - 12,000	1,214	1,091	117,075.50	5.0
\$12,000 - 18,000	62	62	15,042.17	15.3	\$12,000 - 18,000	1,022	1,000	232,040.95	9.9
\$18,000 - 30,000	76	76	33,908.38	34.5	\$18,000 - 30,000	1,498	1,496	686,773.43	29.3
\$30,000 and Over	29	29	39,683.34	40.4	\$30,000 and Over	887	884	1,290,056.67	55.1
County Totals	452	288	\$98,239.70	100.0%	County Totals	6,651	4,914	\$2,342,990.50	100.0%
Thurston County					Unallocated and Nonresident Counties				
Less Than \$6,000	1,627	149	\$ 5,215.75	1.0%	Less Than \$6,000	10,067	4,156	\$ 301,034.45	1.9%
\$ 6,000 - 12,000	445	373	37,878.31	7.3	\$ 6,000 - 12,000	12,720	11,790	1,007,777.46	6.3
\$12,000 - 18,000	349	330	76,617.15	14.8	\$12,000 - 18,000	9,885	9,605	1,569,991.39	9.8
\$18,000 - 30,000	349	333	158,764.97	30.6	\$18,000 - 30,000	15,003	14,613	4,379,893.63	27.4
\$30,000 and Over	179	170	239,681.90	46.3	\$30,000 and Over	14,356	13,444	8,732,186.06	54.6
County Totals	2,949	1,355	\$518,158.08	100.0%	Totals	62,021	53,608	\$15,990,882.99	100.0%

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
State				
Less Than \$6,000	237,552	57,089	\$ 2,368,161.22	0.9%
\$ 6,000 - 12,000	142,361	130,115	13,942,666.83	5.2
\$12,000 - 18,000	110,660	108,864	25,698,570.94	9.7
\$18,000 - 30,000	155,935	154,940	71,136,100.67	26.7
\$30,000 and Over	114,632	113,418	153,075,078.50	57.5
1981 State Totals	761,140	564,426	\$266,220,578.16	100.0%

Table 3

Average Individual Income Tax Liability per Return for 1981



County Average \$341.85

Counties above average are noted by the shaded areas on the map.

Per Capita Average Individual Income Tax Liability for 1981



County Average \$159.40

Population data used for this analysis are from official 1980 Bureau of the Census Report.

Counties above average are noted by the shaded areas on the map.

Table 4

Analysis of 1981 Nebraska Individual Income Tax Liability

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	No. of Returns with no Tax Liability	% of Returns with no Tax Liability	Calculated Liability	
					Amount	% of Total
But						
At Least — Less Than						
Less Than \$1*	90,879	1,100	89,779	98.8%	590,204	0.2%
\$ 1 — 2,000	39,902	1,864	38,038	95.3	147,149	0.1
\$ 2,000 — 4,000	55,271	16,095	39,176	70.9	337,914	0.1
\$ 4,000 — 6,000	51,500	38,030	13,470	26.2	1,292,895	0.5
\$ 6,000 — 8,000	49,504	41,546	7,958	16.1	2,873,140	1.1
\$ 8,000 — 10,000	48,452	45,610	2,842	5.9	4,763,877	1.8
\$10,000 — 12,000	44,405	42,959	1,446	3.3	6,305,650	2.4
\$12,000 — 14,000	40,489	39,585	904	2.2	7,591,571	2.8
\$14,000 — 16,000	36,473	35,960	513	1.4	8,552,383	3.2
\$16,000 — 18,000	33,698	33,319	379	1.1	9,554,618	3.6
\$18,000 — 20,000	31,311	31,024	287	0.9	10,457,125	3.9
\$20,000 — 25,000	70,281	69,881	400	0.6	29,852,470	11.2
\$25,000 — 30,000	54,343	54,035	308	0.6	30,826,505	11.6
\$30,000 — 35,000	38,761	38,521	240	0.6	28,305,133	10.6
\$35,000 — 40,000	25,492	25,331	161	0.6	23,367,773	8.8
\$40,000 — 45,000	15,728	15,614	114	0.7	17,476,242	6.6
\$45,000 — 50,000	9,685	9,600	85	0.9	12,801,739	4.8
\$50,000 — 55,000	6,122	6,042	80	1.3	9,298,854	3.5
\$55,000 — 100,000	14,030	13,769	261	1.9	31,759,301	11.9
More Than \$100,000	4,814	4,541	273	5.7	30,066,035	11.3
Total All Classes	761,140	564,426	196,714	25.8	\$266,220,578	100.0%

*This amount includes the 16,573 returns with zero or negative federal adjusted gross income and the 74,306 returns that listed no figure for federal adjusted gross income. Any of these returns may have listed amounts for federal taxable income, federal income tax, or Nebraska income tax.

Table 5

General Fund Individual Income Tax Cash Receipts

Month	Calendar Year 1982	Calendar Year 1981	Net Change	Percent Change
January	\$ 24,893,582	\$29,958,473	\$(5,064,891)	(16.9)%
February	33,371,006	31,976,316	1,394,690	4.4
March	27,931,004	26,992,478	938,526	3.5
April	44,111,735	36,046,186	8,065,549	22.4
May	25,578,617	24,616,585	962,032	3.9
June	24,617,675	22,832,736	1,784,939	7.8
July	13,967,551	16,919,389	(2,951,838)	(17.4)
August	29,775,770	24,556,736	5,219,034	21.3
September	27,771,463	22,905,165	4,866,298	21.2
October	15,658,234	15,062,124	596,110	4.0
November	31,142,520	26,118,190	5,024,330	19.2
December	23,277,995	20,362,794	2,915,201	14.3
Total	\$322,097,152	\$298,347,172	\$23,749,980	8.0

Note: Individual income tax cash receipts include receipts from withholding tax, estimated income tax, and final income tax returns, Form 1040N.

General Fund Fiduciary Income Tax Cash Receipts

Table 6

Month	Calendar Year 1982	Calendar Year 1981	Net Change	Percent Change
January	\$ 77,622	\$ 124,343	\$(46,721)	(37.6)%
February	98,072	114,517	(16,445)	(14.4)
March	113,587	104,063	9,524	9.2
April	468,176	468,493	(317)	(0.1)
May	95,165	117,898	(22,733)	(19.3)
June	128,535	92,067	36,468	39.6
July	63,866	89,946	(26,080)	(29.0)
August	41,551	61,267	(19,716)	(32.2)
September	135,785	76,184	59,601	78.2
October	55,540	56,473	(933)	(1.7)
November	54,079	121,768	(67,689)	(55.6)
December	135,201	81,597	53,604	65.7
Total	\$1,467,179	\$1,508,616	\$(41,437)	(2.7)

Withholding Tax Cash Revenues

Table 7

Month	Calendar Year 1982	Calendar Year 1981	Net Change	Percent Change	% Change Adjusted*
January	\$ 14,471,256	\$ 14,519,648	\$ (48,392)	(0.3)%	(0.3)%
February	14,006,312	13,245,234	761,078	5.7	5.7
March	23,517,301	23,196,569	320,732	1.4	1.4
April	15,572,899	14,364,217	1,208,682	8.4	8.4
May	14,583,779	14,495,008	88,771	0.6	0.6
June	23,515,305	24,752,601	(1,237,296)	(5.0)	(5.0)
July	18,631,543	15,700,884	2,930,659	18.7	(6.3)
August	17,583,031	14,336,890	3,246,141	22.6	(3.2)
September	27,356,959	25,219,452	2,137,507	8.5	(14.4)
October	18,417,468	15,200,790	3,216,678	21.2	(4.3)
November	18,487,636	13,848,766	4,638,870	33.5	5.4
December	31,511,851	25,285,583	6,226,268	24.6	(1.6)
Total	\$237,655,340	\$214,165,642	\$23,489,698	11.0	(7.7)

* The Percent Change Adjusted column represents the percent increase after adjusting the cash revenue to comparable bases. The Withholding Tax Rates changed from 15% to 19% effective July 1, 1982.

Table 8

General Fund Corporate Income Tax Cash Receipts

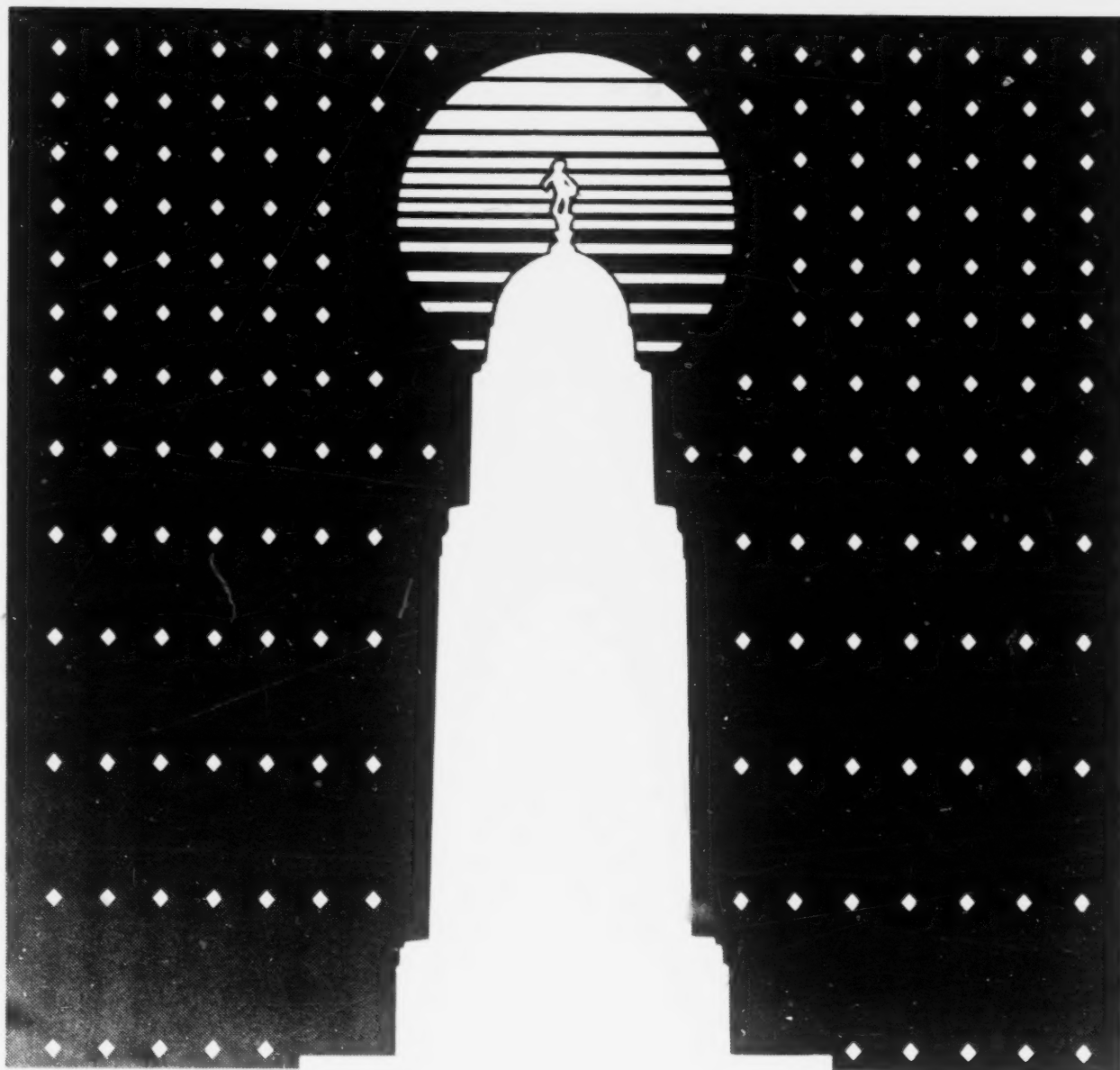
Month	Calendar Year 1982	Calendar Year 1981	Net Change	Percent Change
January	\$ 2,497,091	\$ 3,907,706	\$(1,410,615)	(36.1)%
February	5,114,075	2,321,017	2,793,058	120.3
March	8,075,066	8,086,461	(11,395)	(0.1)
April	7,091,050	8,562,348	(1,471,298)	(17.2)
May	1,713,798	1,723,704	(9,906)	(0.6)
June	9,571,018	9,202,397	368,621	4.0
July	1,684,041	3,313,550	(1,629,509)	(49.2)
August	1,671,314	5,114,721	(3,443,407)	(67.3)
September	9,155,915	12,341,852	(3,185,937)	(25.8)
October	2,616,549	2,383,357	233,292	9.8
November	1,848,185	1,581,161	267,025	16.9
December	9,147,907	7,646,016	1,501,891	19.6
Total	\$60,186,110	\$66,184,290	\$(5,998,180)	(9.1)

Analysis of Nebraska Corporate Income Tax Returns for Tax Year 1981

Table 9

Nebraska Taxable Income Classification	Number of Corporations	% of Total Corporations	Nebraska Taxable Income*	Calculated Tax at 3.75% & 4.125%	% of Total Liability
Less than zero	8,218	29.7%	\$ —	\$ —	—%
\$ 0 -- 5,000	10,913	39.5	5,675,397	212,827	0.5
\$ 5,001 -- 10,000	1,401	5.1	10,273,352	385,251	1.0
\$ 10,001 -- 15,000	1,008	3.6	12,529,830	469,869	1.2
\$ 15,001 -- 20,000	771	2.8	13,417,603	503,160	1.2
\$ 20,001 -- 25,000	674	2.4	15,095,633	566,086	1.4
\$ 25,001 -- 30,000	475	1.7	13,027,046	492,834	1.2
\$ 30,001 -- 35,000	424	1.5	13,767,666	528,166	1.3
\$ 35,001 -- 40,000	363	1.3	13,652,430	529,131	1.3
\$ 40,001 -- 45,000	343	1.2	14,561,582	568,509	1.4
\$ 45,001 -- 50,000	308	1.1	14,643,164	575,156	1.4
\$ 50,001 -- 60,000	429	1.6	23,519,540	929,962	2.3
\$ 60,001 -- 70,000	323	1.2	20,975,261	834,948	2.1
\$ 70,001 -- 80,000	256	0.9	19,099,948	763,873	1.9
\$ 80,001 -- 90,000	192	0.7	16,311,897	654,866	1.6
\$ 90,001 -- 100,000	192	0.7	18,239,236	734,368	1.8
\$100,001 -- 150,000	392	1.4	47,325,584	1,915,430	4.7
\$150,000 -- 200,000	212	0.8	36,832,653	1,499,472	3.7
\$200,000 -- 300,000	224	0.8	53,903,621	2,202,524	5.4
\$300,001 -- 500,000	217	0.8	83,596,775	3,428,023	8.4
\$500,000 -- 1,000,000	185	0.7	127,947,336	5,260,484	12.9
Greater than \$1,000,000	140	0.5	426,319,125	17,572,539	43.3
Total All Classes	27,660	100.0%	\$1,000,714,679	\$40,627,478	100.0%

*Does not include deficit.



SALES TAX

The general sales tax, which was established by the Legislature, became effective June 1, 1967. The sales tax applies to most retail sales and is complemented with a general use tax. The use tax applies primarily to purchases of goods outside Nebraska for use within the state and is levied upon the same base and at the same tax rate as the sales tax. The Nebraska retailer's

use tax is collected by out-of-state retailers who make retail sales or lease or rent property with delivery within this state. The consumer's use tax is imposed upon the storage, use, or consumption of property purchased at retail when the sales or retailer's use tax has not been paid. Consumer's use tax is paid directly to the Nebraska Department of Revenue by the purchaser.

The sales tax rate is determined each year by the State Board of Equalization and Assessment. The rates for the sales and income taxes are based on the amount of revenue needed to meet state expenditures. State law stipulates that the sales and income tax rates be set so that the amount of revenue generated each year by the sales tax be as nearly as possible equal to but not more

than the revenue generated by the individual income tax.

The initial sales and use tax rate set by the State Board of Equalization and Assessment was two and one-half percent of the retail sales. The three percent sales tax rate in effect since January 1, 1978 was increased to three and one-half percent effective May 1, 1982. Effective July 1, 1983 until \$30 million is collected, the sales tax rate was increased one-half percent setting a sales tax rate of four percent.

The Legislature exempted certain food and food products from sales tax, effective October 1, 1983. Exempted from sales tax are food or food products which are currently eligible for purchase with food coupons issued by the United States Department of Agriculture, regardless of whether the retailer from which purchased is participating in the food stamp program. Food does not include meals prepared by the retailer or foods sold through vending machines. Previously a food sales tax credit was allowed on the individual income tax

return as an alternative to exempting food items from the sales tax. The credit was allowed for each Nebraska resident who was physically present within the state for over six months during the calendar year. In conjunction with the exemption of certain foods, a credit of \$21 will be allowed for tax year 1983.

The Local Option Revenue Act allows any city to authorize and impose a local sales and use tax which will be collected and administered by the Nebraska Department of Revenue and remitted to the adopting municipality. Such tax must be either at the rate of one-half percent or one percent on retail sales within the municipality. The municipalities and their 1982 city sales tax rates are on page 51.

The 1978 Legislature enacted a law which allowed Omaha to impose a local sales tax rate of one and one-half percent. This legislation also required that after April 6, 1978, local sales and use tax may be imposed only upon the approval of a majority of the qualified electors.

The implementation of the city sales tax imposed under the Local Option Revenue Act does not begin until the first day of the next calendar quarter following receipt by the State Tax Commissioner of a certified copy of the adopting ordinance, provided the certified copy is received 60 days prior to the start of the next calendar quarter.

STATISTICAL DATA

Net taxable sales and sales tax statistics separated by municipalities within each county are shown in Table 1. The figures for the smaller municipalities within a county have been combined in order to prevent disclosure of

amounts for any individual establishment. The statistics are compiled from returns processed for the tax months January through December and any delinquent returns processed at the same time for other tax periods. It should be noted that the sales tax figures in Table 1 reflect calculated amounts due before reduction for the retailer's collection fee.

The sales tax statistics reported for each municipality include transactions of business establishments near the municipality and in outlying rural areas so that all transactions within each county are included. These statistics are reported by the location of the retail merchant and sales. The sales tax will be shown in the city where that retailer is located, irrespective of the residence of the purchasing party.

Table 2 contains the sales tax and retail sales statistics for motor vehicles. Since the sales taxes on motor vehicle purchases are collected by the county treasurer and are not allocated to the city where the purchase was made, these statistics are separated only by county. The county where the vehicle is registered, which is not necessarily the county where it is purchased, reflects the statistics for sales tax and net taxable sales. The net taxable sales figures shown are calculated from the sales tax statistics reported by the county treasurers.

The 1981 net taxable sales and sales tax statistics categorized by Nebraska Business Classification Code for the state is given in Table 3.

Table 4 includes the Nebraska Business Classification net taxable sales and sales tax statistics by county. The county statistics are broken down into nine major categories: Agriculture; Mining; Construction; Manufacturing; Transportation; Wholesale; Retail Trade; Banking; Insurance, and Real Estate; and Services.

Table 5 reports the sales and use tax collected by the Nebraska Department of Revenue under the Local Option Revenue Act and returned to the municipalities. The sales tax amounts shown are what was actually returned to the municipality for the indicated tax year after deducting refunds and the statutory administrative fee.

A comparison of calendar year 1982 and calendar year 1981 General Fund sales tax cash revenues is made in Table 6. These cash revenue statistics are the accumulation of the tax receipts attributable to the month for which the liability was incurred.

Table 7 is a comparison of calendar year 1982 and calendar year 1981 General Fund sales tax cash receipts. Sales tax cash receipts are the taxes received and deposited during the specific processing month in which the taxes were received.

Table 1

Total Net Taxable Sales and State Sales Tax

Counties and Municipalities	CALENDAR YEAR 1982	
	Net Taxable Sales	Sales Tax
Adams		
Ayr	\$ 728,724	\$ 24,873.52
Hastings	164,232,507	5,499,828.44
Holstein	676,127	22,680.50
Juniata	3,011,075	99,508.52
Kenesaw	1,649,267	55,012.90
Prosser	733,443	23,036.75
Roseland	1,115,751	37,425.68
County Total	\$ 172,146,894	\$ 5,762,366.31
Antelope		
Brunswick	\$ 1,157,972	\$ 39,048.23
Clearwater	1,964,439	65,405.24
Elgin	5,851,017	196,822.69
Neligh	17,981,732	600,566.66
Oakdale	362,255	12,073.17
Orchard	2,317,486	78,036.39
Royal	202,908	6,777.36
County Total	\$ 29,846,851	\$ 998,729.74
Arthur		
Arthur	\$ 834,044	\$ 27,924.07
County Total	\$ 834,044	\$ 27,924.07
Banner		
Harrisburg	\$ 241,020	\$ 8,164.75
County Total	\$ 241,020	\$ 8,164.75
Blaine		
Dunning	\$ 1,153,399	\$ 37,942.97
Other	265,100	8,899.53
County Total	\$ 1,418,499	\$ 46,842.50
Boone		
Albion	\$ 21,182,572	\$ 700,210.20
Cedar Rapids	1,780,970	60,020.47
Petersburg	1,861,959	62,561.59
St. Edward	4,415,134	148,017.12
Other	651,591	21,912.84
County Total	\$ 29,892,226	\$ 992,722.22
Box Butte		
Alliance	\$ 64,689,762	\$ 2,161,072.39
Hemingford	3,715,938	124,210.25
County Total	\$ 68,405,700	\$ 2,285,282.64
Boyd		
Butte	\$ 2,079,301	\$ 69,443.52
Lynch	1,484,016	49,763.04
Naper	682,687	22,892.70
Spencer	3,349,569	112,612.30
Other	576,552	19,145.94
County Total	\$ 8,172,125	\$ 273,857.50
Brown		
Ainsworth	\$ 22,300,522	\$ 746,894.87
Other	1,305,506	44,133.88
County Total	\$ 23,606,028	\$ 791,028.75
Buffalo		
Amherst	\$ 1,048,641	\$ 35,400.85
Elm Creek	3,433,160	115,817.48
Gibbon	8,340,851	281,257.00
Kearney	179,095,999	5,958,285.37
Odessa	562,430	18,963.82
Pleasanton	1,491,341	50,134.95
Ravenna	9,315,882	311,162.61
Shelton	8,972,973	299,006.43
Other	500,302	16,776.11
County Total	\$ 212,761,579	\$ 7,086,804.62
Burt		
Craig	\$ 659,609	\$ 22,125.04
Decatur	2,344,231	78,228.45
Lyons	6,072,468	203,112.87
Oakland	6,759,179	226,134.39
Tekamah	16,619,150	555,962.60
County Total	\$ 32,454,637	\$ 1,085,563.35

Counties and Municipalities	CALENDAR YEAR 1982	
	Net Taxable Sales	Sales Tax
Butler		
Bellwood	\$ 1,943,116	\$ 64,477.54
Brainard	2,032,586	67,642.33
Bruno	234,135	7,800.16
David City	18,829,191	630,353.95
Dwight	631,200	21,135.77
Rising City	1,270,345	42,395.49
Ulysses	860,235	28,840.70
Other	525,523	17,644.19
County Total	\$ 26,326,331	\$ 880,290.13
Cass		
Avoca	\$ 429,377	\$ 14,286.07
Eagle	1,541,539	51,404.48
Elmwood	2,433,402	81,016.30
Greenwood	2,359,093	79,395.15
Louisville	6,811,895	228,756.72
Murdock	705,988	23,817.92
Murray	2,288,667	76,737.86
Nehawka	1,281,072	41,805.77
Plattsmouth	23,447,065	782,794.18
Union	818,877	27,630.24
Weeping Water	5,957,234	199,464.24
Other	635,330	21,428.63
County Total	\$ 48,709,539	\$ 1,628,537.56
Cedar		
Belden	\$ 498,359	\$ 16,685.16
Coleridge	1,911,105	64,123.54
Fordyce	740,836	24,866.47
Hartington	18,982,787	636,211.64
Laurel	7,326,643	245,907.34
Randolph	7,233,980	242,367.03
Wynot	702,984	23,617.45
Other	1,504,183	50,214.27
County Total	\$ 38,900,877	\$ 1,303,992.90
Chase		
Champion	\$ 656,640	\$ 21,983.27
Enders	367,172	12,176.54
Imperial	20,601,131	687,657.28
Lamar	245,518	8,240.52
Wauneta	5,434,268	180,753.00
County Total	\$ 27,304,729	\$ 910,810.61
Cherry		
Cody	\$ 1,236,863	\$ 40,824.15
Kilgore	388,054	13,080.93
Merriman	959,084	32,384.53
Valentine	28,496,552	956,984.97
Other	524,341	17,480.04
County Total	\$ 31,604,894	\$ 1,060,754.62
Cheyenne		
Dalton	\$ 1,310,188	\$ 43,859.74
Lodgepole	809,304	27,137.48
Potter	1,594,506	53,464.82
Sidney	43,430,239	1,455,611.86
Other	446,010	14,894.61
County Total	\$ 47,590,247	\$ 1,594,968.51
Clay		
Clay Center	\$ 2,883,461	\$ 96,466.76
Deweese	294,573	9,845.14
Edgar	3,370,285	113,191.94
Fairfield	3,559,733	117,970.62
Glenvil	406,190	13,849.27
Harvard	2,629,808	87,702.27
Sutton	12,662,607	423,713.49
Trumbull	2,294,638	76,878.13
Other	390,332	12,890.90
County Total	\$ 28,491,627	\$ 952,508.52
Colfax		
Clarkson	\$ 8,004,041	\$ 268,548.96
Howells	3,813,156	127,387.47
Leigh	2,891,711	96,386.98
Schuyler	25,843,827	863,692.55
Other	356,467	11,973.08
County Total	\$ 40,909,202	\$ 1,367,989.04

Counties and Municipalities	CALENDAR YEAR 1982	
	Net Taxable Sales	Sales Tax
Cuming		
Bancroft	\$ 3,090,934	\$ 103,288.16
Beemer	5,432,599	181,424.08
West Point	31,016,109	1,036,689.87
Wisner	11,132,414	372,066.09
County Total	\$ 50,672,056	\$ 1,693,468.20
Custer		
Anselmo	\$ 674,229	\$ 22,578.85
Ansley	1,888,189	63,671.95
Arnold	4,574,946	153,407.27
Broken Bow	40,461,244	1,354,236.30
Callaway	2,439,798	81,629.91
Comstock	275,423	9,045.76
Mason City	389,013	13,108.03
Merna	2,219,389	73,425.30
Oconto	601,915	20,311.20
Sargent	4,207,829	141,279.88
Other	311,823	10,450.89
County Total	\$ 58,043,798	\$ 1,943,145.34
Dakota		
Dakota City	\$ 2,239,919	\$ 74,695.59
Emerson	4,756,755	158,195.20
Homer	1,152,959	38,729.91
Jackson	2,773,181	92,993.88
So. Sioux City	37,505,571	1,252,826.88
Other	580,394	19,601.47
County Total	\$ 49,008,779	\$ 1,637,042.93
Dawes		
Chadron	\$ 35,076,238	\$ 1,175,676.67
Crawford	6,211,952	208,880.88
Other	60,960	2,061.79
County Total	\$ 41,349,150	\$ 1,386,619.34
Dawson		
Cozad	\$ 27,955,969	\$ 936,947.41
Farnam	900,976	30,196.92
Gothenburg	27,303,365	911,909.48
Lexington	62,466,135	2,087,558.64
Overton	2,563,818	86,614.49
Sumner	1,129,873	37,858.99
Other	613,731	20,672.95
County Total	\$ 122,933,867	\$ 4,111,758.88
Deuel		
Big Springs	\$ 3,962,694	\$ 133,116.53
Chappell	5,595,302	187,078.86
County Total	\$ 9,557,996	\$ 320,195.39
Dixon		
Allen	\$ 1,270,714	\$ 42,278.81
Newcastle	999,238	33,481.63
Ponca	4,735,464	158,143.77
Wakefield	4,596,171	153,464.31
Other	673,684	22,749.37
County Total	\$ 12,275,271	\$ 410,117.89
Dodge		
Ames	\$ 197,949	\$ 6,649.03
Dodge	5,210,239	174,013.52
Fremont	158,892,413	5,314,868.87
Hooper	4,705,990	156,795.64
Nickerson	531,822	17,811.88
North Bend	8,025,399	267,491.76
Scribner	6,193,034	206,834.19
Snyder	1,736,943	58,119.83
Uehling	2,075,209	69,268.29
Winslow	222,374	7,418.35
County Total	\$ 187,791,872	\$ 6,279,271.36
Douglas		
Bennington	\$ 3,306,355	\$ 110,850.89
Elkhorn	11,826,653	394,008.04
Irvington	1,020,286	34,040.48
Millard	15,635,415	524,663.76
Omaha	2,545,910,572	84,984,934.90
Raiston	19,059,781	637,522.69
Valley	11,611,846	388,394.60
Waterloo	4,159,414	138,994.23
Other	2,653,549	89,812.36
County Total	\$2,615,183,871	\$ 87,303,221.95

Counties and Municipalities	CALENDAR YEAR 1982	
	Net Taxable Sales	Sales Tax
Dundy		
Benkelman	\$ 9,613,077	\$ 321,552.64
Haigler	369,378	12,191.93
Other	390,867	13,385.00
County Total	\$ 10,373,322	\$ 347,129.57
Fillmore		
Exeter	\$ 2,518,073	\$ 84,413.92
Fairmont	2,601,858	87,374.59
Geneva	21,229,091	712,618.48
Grafton	622,775	20,877.31
Milligan	1,813,905	60,228.07
Ohioa	344,254	11,494.07
Shickley	3,089,856	103,595.96
Strang	251,737	8,630.25
County Total	\$ 32,471,549	\$ 1,089,232.65
Franklin		
Bloomington	\$ 323,528	\$ 11,067.17
Campbell	1,293,362	43,569.77
Franklin	9,872,169	329,685.58
Hildreth	1,562,128	52,224.00
Naponee	278,909	9,243.06
Riverton	182,035	6,126.18
Upland	440,357	14,743.79
County Total	\$ 13,952,488	\$ 466,659.55
Frontier		
Curtis	\$ 4,955,626	\$ 165,136.55
Eustis	2,981,095	98,779.09
Maywood	1,109,904	36,940.43
Other	186,553	6,286.90
County Total	\$ 9,233,178	\$ 307,142.97
Furnas		
Arapahoe	\$ 9,437,206	\$ 315,965.97
Beaver City	2,399,280	80,353.20
Cambridge	6,880,176	230,031.67
Holbrook	641,022	21,157.07
Oxford	5,551,782	185,590.88
Wilsonville	362,648	12,064.70
Other	397,450	13,344.76
County Total	\$ 25,669,564	\$ 858,508.25
Gage		
Adams	\$ 3,604,836	\$ 121,457.46
Barneston	375,839	12,612.83
Beatrice	89,143,192	2,979,162.53
Blue Springs	335,210	11,068.96
Clatonia	647,744	21,612.68
Cortland	1,377,789	46,546.78
Filley	958,179	31,804.50
Odell	1,734,654	58,026.44
Pickrell	1,425,834	48,307.51
Wymore	5,892,489	196,643.24
Other	361,716	12,056.18
County Total	\$ 105,857,482	\$ 3,539,299.11
Garden		
Lewellen	\$ 1,391,440	\$ 46,665.11
Lisco	278,121	9,372.74
Oshkosh	6,335,905	211,842.99
County Total	\$ 8,005,466	\$ 267,880.84
Garfield		
Burwell	\$ 10,324,464	\$ 346,941.00
County Total	\$ 10,324,464	\$ 346,941.00
Gosper		
Elwood	\$ 8,037,342	\$ 269,289.89
Smithfield	140,906	4,703.92
County Total	\$ 8,178,248	\$ 273,993.81
Grant		
Ashby	\$ 618,594	\$ 20,885.20
Hyannis	1,578,019	52,847.40
Whitman	664,502	22,478.15
County Total	\$ 2,861,115	\$ 96,210.75

Continued - Table 1

Counties and Municipalities	CALENDAR YEAR 1982	
	Net Taxable Sales	Sales Tax
Greeley		
Greeley	\$ 2,016,398	\$ 67,768.62
Scotia	2,047,527	68,959.45
Spalding	4,406,050	148,366.18
Wolbach	1,425,579	47,921.01
County Total	\$ 9,895,554	\$ 333,015.26
Hall		
Alda	\$ 2,509,460	\$ 84,406.68
Cairo	1,736,548	58,037.56
Doniphan	1,315,979	44,195.74
Grand Island	345,983,402	11,575,235.04
Wood River	4,775,128	159,989.30
County Total	\$ 356,320,517	\$ 11,921,864.32
Hamilton		
Aurora	\$ 24,236,577	\$ 809,763.08
Giltner	1,928,850	65,556.62
Hampton	2,372,813	79,109.78
Hordville	374,386	12,599.98
Marquette	326,420	11,005.62
Phillips	1,191,794	40,480.00
County Total	\$ 30,430,840	\$ 1,018,515.08
Harlan		
Alma	\$ 10,410,360	\$ 348,164.68
Orleans	1,792,697	59,951.15
Republican City	1,272,733	43,209.42
Stamford	653,636	21,940.98
Other	598,368	19,982.55
County Total	\$ 14,727,794	\$ 493,248.78
Hayes	\$ 897,677	\$ 29,876.94
Hitchcock		
Culbertson	\$ 2,252,742	\$ 75,555.78
Palisade	2,628,105	87,915.73
Stratton	2,538,528	84,415.38
Trenton	2,485,631	82,581.05
County Total	\$ 9,905,006	\$ 330,467.94
Holt		
Atkinson	\$ 12,351,807	\$ 413,525.00
Chambers	1,321,339	44,066.11
Emmet	364,365	12,164.76
Ewing	3,851,017	129,732.44
O'Neill	45,326,058	1,520,765.28
Page	826,968	28,000.08
Stuart	2,774,661	93,276.07
Other	228,895	7,653.28
County Total	\$ 67,045,110	\$ 2,249,183.02
Hooker		
Mullen	\$ 3,524,355	\$ 118,026.44
County Total	\$ 3,524,355	\$ 118,026.44
Howard		
Boelus	\$ 745,487	\$ 25,080.22
Dannebrog	1,535,097	51,205.96
Elba	899,333	30,279.83
Farwell	945,285	31,566.32
St. Libory	301,477	10,210.71
St. Paul	15,368,413	515,218.74
Other	209,968	7,005.51
County Total	\$ 20,005,060	\$ 670,567.29
Jefferson		
Daykin	\$ 1,022,570	\$ 34,471.35
Diller	885,668	29,857.32
Endicott	229,954	7,633.58
Fairbury	36,909,051	1,234,473.22
Jansen	1,779,571	59,488.91
Plymouth	4,395,074	148,239.01
Reynolds	427,048	14,003.98
Other	400,794	13,506.21
County Total	\$ 46,049,730	\$ 1,541,673.58

Counties and Municipalities	CALENDAR YEAR 1982	
	Net Taxable Sales	Sales Tax
Johnson		
Cook	\$ 1,385,257	\$ 46,292.52
Elk Creek	774,148	25,900.19
Sterling	1,686,624	55,996.98
Tecumseh	13,654,404	457,016.73
Other	190,806	6,398.42
County Total	\$ 17,691,239	\$ 591,604.84
Kearney		
Axtell	\$ 1,974,418	\$ 66,467.25
Minden	24,455,508	820,296.20
Wilcox	1,964,844	66,459.56
Other	314,578	10,501.82
County Total	\$ 28,709,348	\$ 963,724.83
Keith		
Brule	\$ 1,681,520	\$ 56,717.80
Lemoyne	854,515	29,549.90
Ogallala	53,738,680	1,808,958.40
Paxton	3,318,761	111,279.63
Other	368,496	12,464.00
County Total	\$ 59,961,972	\$ 2,018,969.73
Keya Paha		
Springview	\$ 1,694,120	\$ 56,829.77
Other	118,483	3,972.99
County Total	\$ 1,812,603	\$ 60,802.76
Kimball		
Kimball	\$ 33,273,201	\$ 1,106,050.99
Other	650,329	21,728.62
County Total	\$ 33,923,530	\$ 1,127,779.61
Knox		
Bloomfield	\$ 9,236,699	\$ 310,352.16
Center	410,268	13,524.64
Craigton	12,112,092	406,089.04
Crofton	6,286,235	211,271.63
Niobrara	2,167,033	72,174.37
Verdigre	3,419,076	114,791.96
Wausa	3,550,396	118,365.66
Winnetoan	246,498	8,210.90
Other	228,219	7,658.00
County Total	\$ 37,656,516	\$ 1,262,438.36
Lancaster		
Bennett	\$ 1,692,481	\$ 56,325.54
Davey	377,283	12,505.02
Denton	556,206	18,504.43
Firth	1,375,057	45,642.14
Hallam	344,070	11,458.94
Hickman	2,712,974	90,529.58
Lincoln	1,029,950,490	34,393,576.00
Malcolm	293,118	9,894.30
Martell	714,372	24,082.15
Panama	942,233	31,420.53
Raymond	730,790	24,885.27
Roca	932,274	31,464.34
Walton	322,723	10,796.79
Waverly	4,807,398	161,148.19
Other	1,252,434	42,791.47
County Total	\$ 1,047,003,903	\$ 34,965,024.69
Lincoln		
Brady	\$ 1,198,149	\$ 40,267.52
Hershey	2,340,303	78,928.48
Maxwell	708,394	23,499.45
North Platte	178,316,919	5,981,190.26
Sutherland	4,572,825	153,008.62
Wallace	1,567,711	52,733.55
Other	59,955	2,025.04
County Total	\$ 188,764,256	\$ 6,331,652.92
Logan	\$ 1,260,371	\$ 42,169.34
Loup	\$ 895,926	\$ 30,164.31

Counties and Municipalities	CALENDAR YEAR 1982	
	Net Taxable Sales	Sales Tax
Madison		
Battle Creek	\$ 6,388,603	\$ 212,669.25
Madison	10,183,683	337,133.61
Meadow Grove	1,011,457	34,370.67
Newman Grove	6,190,584	204,281.73
Norfolk	177,274,151	5,929,291.52
Tilden	6,460,162	216,656.31
County Total	\$ 207,508,640	\$ 6,934,403.09
McPherson	\$ 174,276	\$ 5,837.09
Merrick		
Archer	\$ 169,102	\$ 5,692.44
Central City	19,776,367	662,861.29
Chapman	1,488,096	51,270.05
Clarks	2,667,872	89,141.20
Palmer	2,428,250	82,753.15
Silver Creek	2,729,903	92,161.48
County Total	\$ 29,259,590	\$ 983,879.61
Morrill		
Bayard	\$ 6,964,512	\$ 232,404.66
Bridgeport	18,813,157	630,037.70
Other	910,073	29,408.18
County Total	\$ 26,687,742	\$ 891,850.54
Nance		
Belgrade	\$ 389,895	\$ 13,077.34
Fullerton	8,249,480	275,062.21
Genoa	3,663,706	122,726.16
County Total	\$ 12,303,081	\$ 410,865.71
Nemaha		
Auburn	\$ 25,003,455	\$ 839,417.49
Brownville	547,522	18,453.25
Johnson	1,281,777	42,720.43
Nemaha	257,681	8,462.85
Peru	1,203,847	39,967.65
Other	274,765	9,151.37
County Total	\$ 28,569,047	\$ 958,173.04
Nuckolls		
Hardy	\$ 408,979	\$ 13,616.68
Lawrence	3,650,192	122,501.20
Nelson	4,792,258	160,225.11
Ruskin	1,657,724	55,298.62
Superior	22,513,745	752,552.17
Other	193,411	6,552.80
County Total	\$ 33,216,309	\$ 1,110,746.58
Otoe		
Burr	\$ 536,120	\$ 17,849.56
Douglas	791,980	26,346.95
Nebraska City	47,394,984	1,588,094.25
Otoe	615,667	20,857.17
Palmyra	979,476	32,405.01
Syracuse	13,611,426	454,850.09
Talmage	985,622	32,626.79
Unadilla	1,548,260	52,425.67
Other	428,422	14,283.85
County Total	\$ 66,891,957	\$ 2,239,739.34
Pawnee		
Burchard	\$ 162,727	\$ 5,438.15
Dubois	696,650	23,533.92
Lewiston	324,762	10,920.11
Pawnee City	5,955,950	198,957.41
Steinauer	515,137	16,965.07
Table Rock	1,757,869	58,645.62
County Total	\$ 9,413,095	\$ 314,460.28

Counties and Municipalities	CALENDAR YEAR 1982	
	Net Taxable Sales	Sales Tax
Perkins		
Grant	\$ 15,368,262	\$ 513,432.97
Madrid	1,030,232	34,645.68
Venango	917,338	30,276.32
Other	648,923	21,728.24
County Total	\$ 17,964,755	\$ 600,083.21
Phelps		
Bertrand	\$ 2,444,998	\$ 82,101.43
Holdrege	62,180,176	2,084,214.27
Loomis	2,369,913	80,719.67
Other	1,004,439	33,568.06
County Total	\$ 67,999,526	\$ 2,280,603.43
Pierce		
McLean	\$ 551,811	\$ 18,741.33
Osmond	5,532,204	185,964.06
Pierce	6,936,559	231,620.93
Plainview	10,651,973	354,803.44
Other	466,419	15,556.25
County Total	\$ 24,138,966	\$ 806,686.01
Platte		
Columbus	\$ 151,518,752	\$ 5,117,693.94
Creston	1,140,776	37,930.85
Duncan	582,233	18,964.70
Humphrey	9,772,153	326,095.38
Lindsay	2,454,988	82,596.10
Monroe	1,095,346	36,529.07
Platte Center	2,576,170	86,284.18
Other	2,366,342	79,149.05
County Total	\$ 171,506,760	\$ 5,785,243.27
Polk		
Osceola	\$ 7,532,752	\$ 251,618.96
Polk	1,832,630	61,019.30
Shelby	2,834,525	94,667.16
Stromsburg	8,771,360	295,715.08
County Total	\$ 20,971,267	\$ 703,020.50
Red Willow		
Bartley	\$ 1,861,898	\$ 62,559.20
Danbury	477,033	15,946.75
Indianola	3,949,224	132,609.24
Lebanon	176,977	5,879.12
McCook	86,106,964	2,888,882.39
County Total	\$ 92,572,096	\$ 3,105,876.70
Richardson		
Dawson	\$ 399,621	\$ 13,364.13
Falls City	32,694,902	1,093,916.45
Humbolt	7,774,989	258,995.45
Rulo	714,750	24,021.09
Salem	201,135	6,703.67
Shubert	344,328	11,526.15
Stella	842,035	27,865.20
Verdon	342,815	11,358.02
County Total	\$ 43,314,575	\$ 1,447,750.16
Rock		
Bassett	\$ 11,532,867	\$ 381,434.88
Other	583,334	19,529.13
County Total	\$ 12,116,201	\$ 400,964.01
Saline		
Crete	\$ 31,922,615	\$ 1,066,972.99
Dewitt	4,363,187	145,095.88
Dorchester	1,611,791	53,712.42
Friend	9,312,719	311,851.73
Swanton	671,142	22,233.54
Tobias	387,566	12,940.00
Western	808,916	27,101.50
Wilber	5,504,296	183,042.88
County Total	\$ 54,582,232	\$ 1,822,950.94

Continued - Table 1

Counties and Municipalities	CALENDAR YEAR 1982	
	Net Taxable Sales	Sales Tax
Sarpy		
Bellevue	\$ 109,313,236	\$ 3,661,118.11
Gretna	5,529,271	185,459.98
LaVista	37,372,204	1,256,604.25
Papillion	23,835,730	795,166.82
Springfield	2,531,456	84,648.02
Other	388,728	13,031.98
County Total	\$ 178,970,625	\$ 5,996,029.16
Saunders		
Ashland	\$ 11,335,022	\$ 379,772.05
Cedar Bluffs	1,198,309	39,760.05
Ceresco	5,693,338	189,858.83
Colon	424,489	14,295.56
Mead	1,156,644	39,088.29
Morse Bluff	488,192	16,302.02
Prague	1,400,863	47,051.94
Valparaiso	3,723,323	126,047.77
Wahoo	23,897,825	800,263.22
Weston	978,148	32,734.02
Yutan	752,071	24,980.90
Other	689,954	23,151.15
County Total	\$ 51,738,178	\$ 1,733,305.80
Scotts Bluff		
Gering	\$ 34,842,497	\$ 1,163,982.33
Henry	576,292	19,211.00
Lyman	587,840	19,684.76
Minatare	2,928,323	98,600.05
Mitchell	10,790,534	359,094.27
Morrill	3,872,077	129,309.76
Scottsbluff	159,519,060	5,336,704.97
Other	484,544	16,199.00
County Total	\$ 213,601,167	\$ 7,142,786.14
Seward		
Beaver Crossing	\$ 981,133	\$ 32,884.07
Cordova	450,544	14,950.30
Garland	662,695	21,935.10
Millford	8,380,787	279,994.87
Pleasant Dale	697,290	22,912.13
Seward	41,626,953	1,392,681.84
Staplehurst	273,925	9,176.78
Utica	3,075,431	103,324.51
Other	433,042	14,469.21
County Total	\$ 56,581,800	\$ 1,892,328.81
Sheridan		
Gordon	\$ 22,209,588	\$ 742,567.84
Hay Springs	4,377,032	146,237.62
Rushville	9,016,583	301,785.79
Whiteclay	3,343,535	111,740.72
Other	201,535	6,763.61
County Total	\$ 39,148,273	\$ 1,309,095.58
Sherman		
Ashton	\$ 823,873	\$ 27,654.34
Litchfield	709,887	23,677.97
Loup City	7,822,152	261,930.80
Other	356,727	11,923.88
County Total	\$ 9,712,639	\$ 325,186.99
Sioux		
Harrison	\$ 1,961,642	\$ 65,711.24
County Total	\$ 1,961,642	\$ 65,711.24
Stanton		
Pilger	\$ 1,827,430	\$ 60,947.30
Stanton	6,143,715	204,942.85
County Total	\$ 7,971,145	\$ 265,890.15
Thayer		
Alexandria	\$ 581,532	\$ 19,403.79
Bruning	2,306,329	76,773.01
Byron	1,535,873	51,587.54
Carleton	786,314	25,960.21
Chester	1,472,239	49,255.27
Davenport	2,566,122	85,922.58
Deshler	3,482,200	116,563.45
Hebron	17,382,664	580,048.00
Hubbell	665,841	22,639.22
Other	650,511	22,006.23
County Total	\$ 31,429,625	\$ 1,050,159.30

Counties and Municipalities	CALENDAR YEAR 1982	
	Net Taxable Sales	Sales Tax
Thomas		
Thedford	\$ 2,717,043	\$ 91,640.96
Other	509,996	17,236.91
County Total	\$ 3,227,039	\$ 108,877.87
Thurston		
Pender	\$ 8,302,942	\$ 278,407.17
Rosalie	456,303	15,279.59
Thurston	475,273	15,765.79
Walthill	2,193,298	73,216.03
Other	181,379	6,120.49
County Total	\$ 11,609,195	\$ 388,789.07
Valley		
Arcadia	\$ 2,190,651	\$ 73,990.06
Ord	24,182,744	809,768.80
Other	989,505	33,106.52
County Total	\$ 27,362,900	\$ 916,865.38
Washington		
Arlington	\$ 3,339,689	\$ 111,396.83
Blair	45,050,469	1,506,846.57
Ft. Calhoun	1,480,137	49,775.84
Herman	1,691,394	56,537.88
Other	1,445,748	47,932.58
County Total	\$ 53,007,437	\$ 1,772,489.70
Wayne		
Hoskins	\$ 440,627	\$ 14,791.54
Wayne	36,121,698	1,207,490.74
Winside	1,098,932	36,684.50
Other	600,270	20,080.56
County Total	\$ 38,261,527	\$ 1,279,047.34
Webster		
Blue Hill	\$ 3,418,679	\$ 114,270.38
Guide Rock	992,765	33,090.95
Red Cloud	9,956,918	333,674.72
Other	518,210	17,447.76
County Total	\$ 14,886,572	\$ 498,483.81
Wheeler		
Bartlett	\$ 951,495	\$ 32,016.41
Ericson	580,039	19,578.33
County Total	\$ 1,531,534	\$ 51,594.74
York		
Bradshaw	\$ 807,290	\$ 27,035.97
Gresham	770,573	26,050.08
Henderson	9,263,314	311,830.04
McCool Jct.	1,303,339	43,432.86
Waco	925,268	31,052.56
York	74,810,770	2,502,863.57
Other	453,057	14,963.73
County Total	\$ 88,333,611	\$ 2,957,228.81
Unallocated Sales Tax	\$ 560,196,078	\$ 18,518,011.11
Total	\$8,528,562,994	\$284,912,762.67

Sales Tax on Motor Vehicles

Table 2

County	CALENDAR YEAR 1982	
	Net Taxable Sales	Sales Tax
Adams.	\$ 15,955,836	\$ 533,308.89
Antelope	5,196,276	172,792.93
Arthur.	488,584	16,251.03
Banner	1,077,927	36,101.08
Blaine	597,096	20,226.56
Boone.	4,201,177	139,744.27
Box Butte	8,365,837	278,287.30
Boyd.	1,320,429	43,813.13
Brown.	2,182,819	72,043.56
Buffalo	18,196,432	605,589.05
Burt	4,680,658	156,848.34
Butler	5,100,891	169,660.76
Cass	11,758,324	392,563.34
Cedar	5,541,091	185,609.39
Chase	4,137,641	136,954.03
Cherry.	4,128,922	138,177.21
Cheyenne.	6,484,729	215,313.31
Clay	5,680,589	188,526.18
Colfax.	5,187,990	173,910.58
Cuming	7,099,871	237,922.91
Custer	7,002,678	232,253.74
Dakota	7,691,159	256,199.39
Dawes	4,095,536	136,551.59
Dawson	13,700,706	456,387.16
Deuel	1,985,889	65,475.21
Dixon	4,663,580	156,382.14
Dodge	18,296,215	612,502.84
Douglas	197,407,597	6,605,841.80
Dundy.	2,470,289	82,595.32
Fillmore	4,425,854	147,136.54
Franklin	3,255,448	107,721.40
Frontier.	2,783,782	92,093.54
Furnas.	4,095,856	136,051.43
Gage	13,070,483	435,783.36
Garden	1,843,646	61,252.66
Garfield.	958,429	32,148.79
Gosper	1,863,040	61,832.25
Grant	795,370	26,535.80
Greeley	1,639,603	54,133.54
Hall	26,412,731	882,804.20
Hamilton	5,938,452	197,398.85
Harlan.	3,610,113	120,602.40
Hayes	1,207,620	40,056.97
Hitchcock	3,349,262	111,064.92
Holt	7,488,426	248,906.93
Hooker	456,596	15,296.90
Howard	3,278,189	108,317.57

County	CALENDAR YEAR 1982	
	Net Taxable Sales	Sales Tax
Jefferson	\$ 4,891,477	\$ 163,883.06
Johnson.	2,771,032	92,066.75
Kearney.	5,282,272	176,369.97
Keith	6,209,255	206,462.48
Keya Paha	629,004	20,970.08
Kimball	4,457,927	147,649.11
Knox	5,449,656	182,615.62
Lancaster.	92,921,580	3,113,770.13
Lincoln	17,557,951	587,030.44
Logan	699,529	23,353.99
Loup.	521,714	17,550.54
Madison.	16,723,504	558,420.44
McPherson	395,041	13,141.96
Merrick	4,487,467	149,300.10
Morrill.	3,969,002	131,596.20
Nance	2,097,036	69,658.97
Nemaha.	4,690,480	155,460.87
Nuckolls	4,236,797	141,462.53
Otoe	7,813,837	259,101.59
Pawnee	2,238,018	73,641.03
Perkins	3,139,201	104,698.49
Phelps.	7,995,508	266,268.79
Pierce	4,568,220	152,101.99
Platte	16,536,703	551,588.55
Polk	3,992,045	132,528.82
Red Willow	9,289,711	309,418.66
Richardson.	4,946,258	164,022.55
Rock.	1,754,156	58,713.02
Saline	6,633,452	221,334.05
Sarpy	53,032,203	1,772,333.06
Saunders	10,037,778	335,291.79
Scotts Bluff	20,705,460	688,575.68
Seward	7,668,126	255,624.09
Sheridan	4,318,124	144,171.25
Sherman	1,786,620	59,979.22
Sioux	1,481,267	49,292.10
Stanton	3,498,402	115,702.36
Thayer	4,153,653	138,022.49
Thomas	685,131	22,802.49
Thurston	2,263,607	75,556.57
Valley	2,725,514	90,003.95
Washington	8,976,592	299,176.08
Wayne.	4,451,885	148,817.49
Webster	2,756,382	92,558.16
Wheeler	955,536	31,561.37
York.	8,748,746	290,365.99
Total.	\$846,312,527	\$28,250,986.01

Table 3

Sales Tax Statistics by Nebraska Business Classification

Business Classification	1982 Net Taxable Sales	1982 Sales Tax
AGRICULTURAL		
Agricultural Production	\$ 8,638,311	\$ 288,451.41
Wheat	374,253	12,666.71
Corn	1,319,162	44,682.77
Soybeans	964,557	32,084.26
Cash Grains, NEC	4,344,117	145,308.06
Field Crops, Except Cash Grains	3,289,533	112,374.38
Vegetables and Melons	1,331,991	45,559.41
Fruits and Tree Nuts	7,029,915	239,336.14
Horticultural Specialties	3,609,560	121,183.99
General Farms, Primarily Crops	9,144,021	304,360.05
Class Total	\$40,045,420	\$1,346,007.18
Agricultural Livestock	\$ 2,390,661	\$ 81,371.67
Livestock, Except Specialties	1,356,935	45,237.80
Beef Cattle and Beef Cattle Feedlots	366,333	12,373.41
Hogs	584,179	19,802.46
Sheep and Goats	70,767	2,275.17
Dairy Farms	1,833,667	60,896.11
Poultry and Eggs	987,085	32,689.41
Chickens and Chicken Eggs	255,426	8,505.84
Turkey and Turkey Eggs	476,712	15,946.41
Poultry Hatcheries	1,040,763	35,426.44
Animal Specialties	1,807,148	62,061.36
General Farms, Primarily Livestock	821,063	28,016.40
Class Total	\$11,990,739	\$ 404,602.48
Agricultural Services	\$18,730,859	\$ 627,444.76
Soil Preparation Services	2,628,222	87,239.11
Crop Planting, Cultivating & Protection	4,548,289	152,828.86
Veterinary Services	5,019,947	166,985.35
Animal Services, Except Veterinary	4,867,994	163,230.80
Farm Labor and Management Services	1,671,775	56,322.46
Landscape and Horticultural Services	6,258,887	212,040.54
Class Total	\$43,725,973	\$1,466,091.88
Forestry	\$ 2,061,891	\$ 69,077.10
Fishing, Hunting and Trapping	\$23,985,081	\$ 805,982.70
Commercial Fishing	71,753	2,356.00
Fish Hatcheries and Preserves	34,639	1,146.38
Class Total	\$24,091,473	\$ 809,485.08
MINING		
Metal Mining	\$ 5,675	\$ 183.41

Business Classification	1982 Net Taxable Sales	1982 Sales Tax
Oil and Gas Extraction	\$ 1,090,811	\$ 35,476.19
Crude Petroleum and Natural Gas	153,202	5,122.51
Natural Gas Liquids	874,307	28,465.42
Oil and Gas Field Services	7,565,291	248,690.28
Class Total	\$ 9,683,611	\$ 317,754.40
Nonmetallic Mineral Mining	\$ 4,912,636	\$ 165,163.21
Sand and Gravel	6,887,781	234,473.12
Class Total	\$11,800,417	\$ 399,636.33
CONSTRUCTION		
Building Construction	\$12,081,906	\$ 409,182.09
Residential Building Contractors	5,295,454	181,006.22
Operative Builders	6,930,180	234,667.53
Nonresidential Building Contractors	12,191,730	416,704.43
Class Total	\$36,499,270	\$1,241,560.27
Other Construction	\$ 2,045,378	\$ 68,255.48
Highway and Street Construction	1,699,050	58,606.72
Heavy Construction	1,028,035	33,374.07
Class Total	\$ 4,772,463	\$ 160,236.27
Special Trade Contractors	\$33,411,661	\$1,124,382.12
Plumbing and Heating	5,429,659	181,406.20
Painting and Decorating	423,138	14,089.07
Electrical Work	5,999,834	201,017.74
Masonry	654,693	21,442.08
Carpentering and Flooring	3,853,223	127,880.79
Roofing and Sheet Metal Work	1,394,930	47,306.34
Concrete Work	24,123,237	827,449.27
Water Well Drilling	15,787,947	528,372.42
Class Total	\$91,078,322	\$3,073,340.03
MANUFACTURING		
Food Products	\$ 7,642,145	\$ 255,363.32
Meat Products	8,038,066	268,663.61
Dairy Products	5,067,834	166,195.67
Grain Mill Products	3,738,694	128,618.76
Bakery Products	6,107,168	203,083.02
Sugar and Confectionary Products	787,720	26,095.49
Fats and Oils	36,263	1,199.80
Beverages	4,918,176	164,400.63
Class Total	\$36,336,066	\$1,213,620.30
Tobacco Manufacturers	\$ 5,607,543	\$ 188,819.75
Cigarettes	167,101	5,593.83
Class Total	\$ 5,774,644	\$ 194,413.58

Continued — Table 3

Business Classification	1982 Net Taxable Sales	1982 Sales Tax
Other Manufacturing		
Textile Mill Products	\$ 7,781,207	\$ 262,217.77
Apparel and Finished Fabric Products	5,546,668	186,286.89
Class Total	\$13,327,875	\$ 448,504.66
Lumber and Wood Products, Except Furniture	\$ 9,406,451	\$ 313,645.59
Sawmills and Planing Mills	2,071,120	69,429.94
Class Total	\$11,477,571	\$ 383,075.53
Furniture and Fixtures	\$ 2,644,476	\$ 87,929.73
Household Furniture	1,553,307	51,985.60
Office Furniture	173,454	5,640.44
Class Total	\$ 4,371,237	\$ 145,555.77
Printing and Publishing	\$27,727,505	\$ 920,814.82
Newspaper Printing and Publishing	4,781,649	159,428.18
Books	2,357,552	78,956.20
Miscellaneous Publishing	1,804,740	58,512.88
Commercial Printing	36,077,692	1,196,358.16
Service Industries for Printing	3,451,171	114,291.91
Class Total	\$76,200,309	\$2,528,362.15
Chemical and Allied Products	\$10,640,690	\$ 354,571.49
Industrial Inorganic Chemicals	1,894,528	61,541.60
Drugs	4,074,143	135,600.95
Soap and Cosmetics	2,757,127	91,506.60
Paints	4,268,177	142,870.74
Industrial Organic Chemicals	111,360	3,739.86
Agricultural Chemicals	1,855,570	61,286.66
Class Total	\$25,601,595	\$ 851,117.90
Petroleum Refining	\$12,391,103	\$ 417,233.54
Rubber and Plastics Products	\$ 2,972,710	\$ 98,233.70
Fabricated Metal Products	\$59,435,005	\$1,998,012.09
Nonelectrical Machinery	\$ 5,305,363	\$ 177,494.33
Farm and Garden	25,877,971	862,994.04
Other	11,238,718	375,630.29
Class Total	\$42,422,052	\$1,416,118.66
Electrical Machinery and Supplies	\$24,579,523	\$818,288.17
Miscellaneous Manufacturing Industries	\$63,671,879	\$2,138,888.53

Business Classification	1982 Net Taxable Sales	1982 Sales Tax
TRANSPORTATION		
Railroads and Railroad Transportation	\$ 1,358,202	\$ 45,621.35
Local and Suburban Transit, and Taxicabs	116,774	3,884.08
Local and Suburban Passenger Transportation	582,974	19,560.69
Class Total	\$ 2,057,950	\$ 69,066.12
Motor Freight Transportation and Warehousing	\$ 288,612	\$ 9,571.01
Trucking	36,647,395	1,171,173.20
Public Warehousing	813,206	27,083.08
Class Total	\$ 37,749,213	\$ 1,207,827.29
Air Transportation	\$ 10,354,453	\$ 343,583.53
Certified Air Carriers	833,370	27,848.59
Class Total	\$ 11,187,823	\$ 371,432.12
Pipe Lines	\$ 92,540	\$ 3,096.21
Communication	\$ 34,369,786	\$ 1,150,263.71
Telephone Communication	225,931,026	7,442,234.17
Telegraph Communication	5,552,199	143,233.48
Radio and Television Broadcasting	1,926,648	63,843.80
Class Total	\$267,779,659	\$ 8,799,575.16
Electric, Gas and Sanitary Services	\$127,613,199	\$ 4,168,113.57
Electric Companies and Systems	284,461,692	9,509,185.16
Gas Companies and Systems	146,929,509	4,689,322.88
Combination Electric Gas Systems	21,201,887	698,133.15
Water Supply	19,584,251	655,169.80
Sanitary Services	765,610	25,638.65
Steam Supply and Systems	378,341	12,401.50
Irrigation Systems	5,733,243	191,752.02
Class Total	\$605,767,732	\$19,949,716.73
WHOLESALE		
Wholesale Trade	\$ 63,967,112	\$ 2,126,892.02
Automotive Parts and Supplies	53,727,410	1,798,253.29
Furniture and Home Furnishings	3,792,977	126,306.61
Construction Materials	26,313,830	888,201.71
Electrical Goods	68,034,731	2,260,305.89
Hardware, Plumbing and Heating Supplies	58,845,825	1,968,995.40
Miscellaneous Durable Goods	64,647,299	2,161,089.75
Paper and Paper Products	20,593,668	689,195.58
Drugs	13,188,784	440,758.40
Groceries	19,438,470	646,445.63
Farm Product Raw Materials	2,804,798	93,027.49
Petroleum and Petroleum Products	22,596,254	746,637.11
Beer, Wine and Alcoholic Beverages	4,108,897	138,005.82
Miscellaneous Nondurable Goods	26,664,868	890,286.36
Class Total	\$448,724,923	\$14,974,401.06

Continued - Table 3

Business Classification	1982 Net Taxable Sales	1982 Sales Tax
RETAIL TRADE		
Building Hardware and Farm Supplies	\$ 75,490,888	\$ 2,535,669.63
Lumber and Building Materials Dealers	190,785,955	6,427,792.87
Heating and Plumbing Equipment Dealers	33,488,323	1,138,416.49
Paint, Glass and Wallpaper Stores	45,552,503	1,526,956.52
Electrical Supply Stores	12,874,844	428,724.43
Hardware Stores	96,562,086	3,244,754.29
Farm Equipment and Supplies	397,554,893	13,300,566.67
Mobile Home Dealers	15,474,005	516,361.46
Class Total	\$867,783,497	\$29,119,242.36
General Merchandise	\$266,817,783	\$ 8,943,865.84
Department Stores	426,281,822	14,284,800.78
Mail Order Houses	25,895,423	864,913.50
Variety Stores	115,768,357	3,894,683.64
Vending Machine Operators	19,497,010	651,247.16
Direct Sales Organizers	104,329,595	3,481,172.74
Class Total	\$958,589,990	\$32,120,683.66
Food Stores	\$ 149,317,891	\$ 4,967,864.82
Grocery Stores	1,110,079,182	37,123,425.96
Meat and Fish Markets	18,500,337	618,364.56
Fruit Stores and Vegetable Markets	2,764,409	92,944.78
Candy, Nut and Confectionary Stores	2,743,220	92,512.79
Dairy Products Stores	18,352,275	615,825.03
Retail Bakeries	12,233,265	408,278.98
Class Total	\$1,313,990,579	\$43,919,216.92
Automotive Dealers and Gasoline Stations	\$ 43,675,555	\$ 1,451,200.37
New and Used Motor Vehicle Dealers	67,250,422	2,242,590.01
Used Motor Vehicle Dealers	1,234,361	41,394.22
Tire, Battery and Accessory Dealers	64,126,881	2,152,289.96
Gasoline Service Stations	107,176,915	3,581,760.94
Boat Dealers	5,401,956	179,749.00
Recreational and Utility Trailer Dealers	3,249,525	109,188.02
Motorcycle Dealers	6,011,711	200,633.54
Class Total	\$298,127,326	\$ 9,958,806.06
Apparel and Accessories	\$ 19,938,914	\$ 671,405.83
Men's and Boys' Clothing	36,209,359	1,214,889.84
Women's Ready-to-Wear	57,412,513	1,924,067.53
Women's Accessory and Specialty Stores	15,700,507	525,983.84
Children's and Infant's Wear	4,622,242	154,906.52
Family Clothing Stores	35,554,663	1,196,265.79
Shoe Stores	46,426,583	1,555,734.98
Class Total	\$215,864,781	\$ 7,243,254.33
Furniture and Home Furnishing Stores	\$ 44,251,708	\$ 1,471,664.33
Nonappliance Home Furnishings	136,093,388	4,525,028.21
Household Appliance Stores	23,288,200	777,463.75
Radio, Television and Music Stores	43,344,026	1,446,785.37
Class Total	\$246,977,322	\$ 8,220,941.66

Business Classification	1982 Net Taxable Sales	1982 Sales Tax
Eating and Drinking Places	\$534,058,749	\$17,857,062.50
Drinking Places	90,782,269	3,030,482.39
Class Total	\$624,841,018	\$20,887,544.89
Miscellaneous Retail Stores	\$388,327,524	\$12,980,455.84
Drug and Proprietary Stores	91,544,934	3,058,458.83
Liquor Stores	94,690,799	3,174,002.59
Antique and Secondhand Stores	6,367,141	213,490.35
Books and Stationery Stores	27,187,197	909,288.40
Sporting Goods and Bicycle Stores	35,096,378	1,179,442.11
Garden Supply Stores	9,844,392	330,251.68
Jewelry Stores	32,661,747	1,103,530.88
Rental Stores	14,993,381	502,170.40
Class Total	\$700,713,493	\$23,451,091.08
FINANCE, INSURANCE AND REAL ESTATE		
Banking	\$ 2,413,803	\$ 80,935.05
Commercial and Stock Savings Banks	1,796,898	59,358.60
FRB and FDIC State Banks	340,134	11,489.99
Non-FRB and Non-FDIC State Banks	193,756	6,357.99
Federal & State Savings & Loan Associations	102,271	3,366.37
Agricultural Credit Unions	226,497	7,599.14
Federal and State Credit Unions	14,223	468.45
Licensed Small Loan Lenders	190,326	6,376.81
Miscellaneous Credit Institutions	3,726,965	125,298.38
Class Total	\$ 9,004,873	\$ 301,250.78
Security and Commodity Brokers, Dealers, Exchanges and Services		
Security Brokers, Dealers and Flotation Companies	\$ 13,826,380	\$ 461,051.57
Security and Commodity Exchanges	211,303	7,020.21
Class Total	\$ 14,037,683	\$ 468,071.78
Insurance		
Life Insurance	\$ 1,696,559	\$ 56,754.29
Accident and Health Insurance and Medical	245,550	8,313.41
Class Total	\$ 1,942,109	\$ 65,067.70
Real Estate		
Real Estate Operators, Except Developers	\$ 2,630,847	\$ 87,444.31
Real Estate Agents and Managers	576,310	19,354.63
Subdividers and Developers	750,584	25,156.10
Class Total	\$ 3,957,741	\$ 131,955.04
SERVICES		
Lodging, Places and Camps	\$ 8,969,094	\$ 301,651.03
Hotels, Motels and Tourist Courts	102,493,883	3,444,223.15
Rooming and Boarding Houses	197,249	6,642.19
Class Total	\$111,660,226	\$ 3,752,516.37

Continued — Table 3

Business Classification	1982 Net Taxable Sales	1982 Sales Tax
Personal Services	\$ 36,478,839	\$ 1,221,901.94
Laundry, Cleaning and Garment Services	1,813,945	61,041.68
Portrait Photographic Studios	15,742,613	528,970.67
Beauty Shops	3,627,042	121,152.75
Barber Shops	1,338,472	44,585.76
Shoe Repair and Shoe Shine Shops	1,149,182	38,603.89
Funeral Services and Crematories	20,103,975	668,806.00
Class Total	\$ 80,254,068	\$ 2,685,062.69
Miscellaneous Business Services	\$158,070,174	\$ 5,287,204.94
Advertising	8,150,293	271,115.87
Mailing and Reproduction	4,013,948	133,742.85
Computer and Data Processing Services	12,673,418	421,358.14
Class Total	\$182,907,833	\$ 6,113,421.80
Automobile Repair, Services and Garages	\$ 14,023,711	\$ 467,910.42
Automotive Rental and Leasing	36,684,185	1,224,500.64
Automobile Parking	66,547	2,235.35
Automotive Repair Shops	52,074,696	1,737,502.93
Automotive Services, Except Repair	8,264,105	276,564.34
Class Total	\$111,113,244	\$ 3,708,713.68
Miscellaneous Repair Services	\$ 38,244,775	\$ 1,279,198.85
Electric Repair Shops	8,918,414	299,642.06
Watch, Clock and Jewelry Repair	810,059	27,322.19
Class Total	\$ 47,973,248	\$ 1,606,163.10
Motion Pictures	\$ 409,452	\$ 13,697.65
Motion Picture Service Industries	258,640	8,651.83
Motion Picture Theatres	20,998,643	708,409.51
Class Total	\$ 21,666,735	\$ 730,758.99
Amusement and Recreation Services	\$ 38,454,459	\$ 1,286,505.92
Dance Halls, Studios and Schools	2,827,511	94,065.00
Theatrical Producers, Bands and Entertainers	3,140,053	104,232.13
Bowling Alleys, Billiard and Pool Parlors	20,188,882	663,865.84
Commercial Sports	10,415,114	353,286.14
Class Total	\$ 75,026,019	\$ 2,501,955.03
Medical and Other Health Services	\$ 13,557,686	\$ 452,668.99
Offices of Physicians	451,630	15,056.88
Offices of Dentists	643,715	21,422.98
Offices of Other Health Practitioners	788,389	26,869.67
Nursing and Personal Care Facilities	1,463,153	49,057.96
Hospitals	7,657,019	255,137.05
Medical and Dental Laboratories	484,381	15,978.23
Class Total	\$ 25,045,973	\$ 836,191.76
Nonprofit Membership Organization	\$48,950,874	\$1,629,443.78
Other	\$540,457,699	\$18,146,895.51
State Grand Totals	\$8,528,562,994	\$284,912,762.67

Nebraska Business Classification Sales by County

Table 4

Nebraska Business Classification	1982 Net Taxable Sales	1982 Sales Tax
Adams County		
Agriculture, ...	\$ 2,578,375	\$ 84,312.44
Mining, ...	—	—
Construction, ...	3,573,305	121,514.98
Manufacturing, ...	7,401,409	248,066.75
Transportation, ...	16,128,561	535,517.65
Wholesale, ...	14,843,876	496,221.84
Retail, ...	101,149,556	3,389,448.08
Banking, Insurance, Real Estate, ...	—	—
Services, ...	11,558,014	386,331.01
Other, ...	14,913,798	500,953.56
County Total, ...	\$172,146,894	\$5,762,366.31

Antelope County		
Agriculture, ...	\$ 494,081	\$ 16,444.11
Mining, ...	—	—
Construction, ...	910,471	31,019.47
Manufacturing, ...	511,628	16,779.73
Transportation, ...	1,731,119	56,139.23
Wholesale, ...	—	—
Retail, ...	21,968,768	735,527.91
Banking, Insurance, Real Estate, ...	—	—
Services, ...	2,608,107	87,870.88
Other, ...	1,622,677	54,948.41
County Total, ...	\$29,846,851	\$998,729.74

Arthur County		
Agriculture, ...	\$ —	\$ —
Mining, ...	—	—
Construction, ...	—	—
Manufacturing, ...	—	—
Transportation, ...	—	—
Wholesale, ...	—	—
Retail, ...	360,824	12,031.89
Banking, Insurance, Real Estate, ...	—	—
Services, ...	—	—
Other, ...	473,220	15,892.18
County Total, ...	\$834,044	\$27,924.07

Banner County		
Agriculture, ...	\$ —	\$ —
Mining, ...	—	—
Construction, ...	—	—
Manufacturing, ...	—	—
Transportation, ...	—	—
Wholesale, ...	—	—
Retail, ...	—	—
Banking, Insurance, Real Estate, ...	—	—
Services, ...	—	—
Other, ...	241,020	8,164.75
County Total, ...	\$241,020	\$8,164.75

Blaine County		
Agriculture, ...	\$ —	\$ —
Mining, ...	—	—
Construction, ...	—	—
Manufacturing, ...	—	—
Transportation, ...	—	—
Wholesale, ...	—	—
Retail, ...	1,172,137	39,152.20
Banking, Insurance, Real Estate, ...	—	—
Services, ...	—	—
Other, ...	246,362	7,690.30
County Total, ...	\$1,418,499	\$46,842.50

Boone County		
Agriculture, ...	\$ 1,133,866	\$ 38,627.47
Mining, ...	—	—
Construction, ...	1,538,716	52,567.02
Manufacturing, ...	2,459,833	81,035.64
Transportation, ...	3,341,957	102,488.58
Wholesale, ...	—	—
Retail, ...	17,101,552	573,267.91
Banking, Insurance, Real Estate, ...	—	—
Services, ...	1,681,172	56,470.68
Other, ...	2,635,130	88,264.92
County Total, ...	\$29,892,226	\$992,722.22

Nebraska Business Classification	1982 Net Taxable Sales	1982 Sales Tax
Box Butte County		
Agriculture, ...	\$ 404,280	\$ 13,637.42
Mining, ...	—	—
Construction, ...	1,330,066	44,067.32
Manufacturing, ...	635,910	21,198.99
Transportation, ...	7,529,699	249,965.72
Wholesale, ...	1,644,765	54,591.72
Retail, ...	47,582,619	1,591,261.21
Banking, Insurance, Real Estate, ...	—	—
Services, ...	7,091,143	236,141.54
Other, ...	2,187,218	74,418.72
County Total, ...	\$68,405,700	\$2,285,282.64

Boyd County		
Agriculture, ...	\$ —	\$ —
Mining, ...	—	—
Construction, ...	—	—
Manufacturing, ...	—	—
Transportation, ...	1,087,865	36,157.70
Wholesale, ...	—	—
Retail, ...	5,844,375	196,102.87
Banking, Insurance, Real Estate, ...	—	—
Services, ...	618,637	20,692.94
Other, ...	621,248	20,903.99
County Total, ...	\$8,172,125	\$273,857.50

Brown County		
Agriculture, ...	\$ 363,119	\$ 12,027.76
Mining, ...	—	—
Construction, ...	290,159	9,674.68
Manufacturing, ...	—	—
Transportation, ...	3,415,345	113,068.01
Wholesale, ...	—	—
Retail, ...	16,869,150	566,243.96
Banking, Insurance, Real Estate, ...	—	—
Services, ...	1,417,282	47,653.12
Other, ...	1,250,973	42,361.22
County Total, ...	\$23,606,028	\$791,028.75

Buffalo County		
Agriculture, ...	\$ 2,596,484	\$ 88,576.16
Mining, ...	—	—
Construction, ...	4,301,553	144,873.58
Manufacturing, ...	5,059,093	169,891.95
Transportation, ...	19,667,637	616,359.44
Wholesale, ...	8,314,797	277,298.42
Retail, ...	138,886,095	4,651,429.16
Banking, Insurance, Real Estate, ...	442,059	14,740.62
Services, ...	23,195,244	777,628.70
Other, ...	10,079,155	338,641.90
County Total, ...	\$212,542,117	\$7,079,439.93

Burt County		
Agriculture, ...	\$ 669,092	\$ 22,238.15
Mining, ...	—	—
Construction, ...	321,298	11,002.93
Manufacturing, ...	392,459	13,131.23
Transportation, ...	6,879,227	227,735.31
Wholesale, ...	487,573	16,332.59
Retail, ...	22,042,186	738,984.00
Banking, Insurance, Real Estate, ...	—	—
Services, ...	1,235,031	41,456.11
Other, ...	427,771	14,683.03
County Total, ...	\$32,454,637	\$1,085,563.35

Butler County		
Agriculture, ...	\$ 792,182	\$ 26,231.87
Mining, ...	—	—
Construction, ...	237,529	7,875.57
Manufacturing, ...	—	—
Transportation, ...	4,796,768	159,497.42
Wholesale, ...	424,327	14,134.20
Retail, ...	17,667,498	591,524.50
Banking, Insurance, Real Estate, ...	—	—
Services, ...	1,324,008	44,357.24
Other, ...	1,084,019	36,669.33
County Total, ...	\$26,326,331	\$880,290.13

Continued - Table 4

Nebraska Business Classification	1982 Net Taxable Sales	1982 Sales Tax
Cass County		
Agriculture	\$ 1,029,546	\$ 34,457.86
Mining	1,322,293	44,242.60
Construction	573,012	19,765.16
Manufacturing	1,326,219	45,286.07
Transportation	6,394,722	210,826.26
Wholesale	796,990	26,092.04
Retail	33,278,385	1,113,985.26
Banking, Insurance, Real Estate, Services	2,437,753	81,720.60
Other	1,515,562	50,934.71
County Total	\$48,674,482	\$1,627,310.56

Cedar County		
Agriculture	\$ 558,467	\$ 18,616.41
Mining	—	—
Construction	1,314,334	45,482.81
Manufacturing	336,411	11,136.29
Transportation	5,703,390	189,074.99
Wholesale	1,532,071	51,223.70
Retail	26,036,453	874,205.68
Banking, Insurance, Real Estate, Services	2,095,692	70,002.06
Other	1,324,059	44,250.96
County Total	\$38,900,877	\$1,303,992.90

Chase County		
Agriculture	\$ 754,277	\$ 24,150.23
Mining	—	—
Construction	2,303,098	77,138.92
Manufacturing	—	—
Transportation	1,827,276	60,300.88
Wholesale	—	—
Retail	16,105,994	538,739.04
Banking, Insurance, Real Estate, Services	4,975,504	166,808.96
Other	1,338,580	43,672.58
County Total	\$27,304,729	\$910,810.61

Cherry County		
Agriculture	\$ 488,087	\$ 16,482.13
Mining	—	—
Construction	542,717	18,626.10
Manufacturing	301,906	9,979.46
Transportation	2,777,530	92,452.63
Wholesale	—	—
Retail	23,454,378	788,051.80
Banking, Insurance, Real Estate, Services	2,063,334	69,474.38
Other	1,976,942	65,687.12
County Total	\$31,604,894	\$1,060,754.62

Cheyenne County		
Agriculture	\$ 391,181	\$ 13,169.61
Mining	—	—
Construction	629,202	21,041.54
Manufacturing	4,675,293	154,647.09
Transportation	5,335,219	177,623.62
Wholesale	1,604,568	53,285.00
Retail	28,932,168	972,943.26
Banking, Insurance, Real Estate, Services	3,477,854	116,801.73
Other	2,544,762	85,456.16
County Total	\$47,590,247	\$1,594,968.51

Clay County		
Agriculture	\$ 820,337	\$ 27,117.33
Mining	—	—
Construction	824,777	27,716.03
Manufacturing	—	—
Transportation	2,901,212	96,424.20
Wholesale	—	—
Retail	19,621,548	656,728.14
Banking, Insurance, Real Estate, Services	1,915,877	64,065.22
Other	2,407,876	80,457.60
County Total	\$28,491,627	\$952,508.52

Nebraska Business Classification	1982 Net Taxable Sales	1982 Sales Tax
Colfax County		
Agriculture	\$ 669,668	\$ 22,588.22
Mining	—	—
Construction	1,740,268	59,434.86
Manufacturing	497,268	16,772.90
Transportation	3,212,825	105,492.89
Wholesale	1,119,345	37,868.98
Retail	27,884,775	932,093.40
Banking, Insurance, Real Estate, Services	3,558,825	119,240.51
Other	2,226,228	74,497.28
County Total	\$40,909,202	\$1,367,989.04

Cuming County		
Agriculture	\$ 1,903,410	\$ 65,001.26
Mining	—	—
Construction	2,589,699	87,553.09
Manufacturing	453,138	15,326.41
Transportation	5,458,595	178,280.32
Wholesale	1,482,350	49,232.31
Retail	29,956,908	1,002,607.06
Banking, Insurance, Real Estate, Services	2,508,097	83,445.81
Other	6,319,859	212,021.94
County Total	\$50,672,056	\$1,693,468.20

Custer County		
Agriculture	\$ 544,579	\$ 18,211.63
Mining	—	—
Construction	2,337,447	79,999.74
Manufacturing	2,260,415	73,510.68
Transportation	7,570,505	251,681.09
Wholesale	1,357,796	45,680.90
Retail	37,418,620	1,254,651.26
Banking, Insurance, Real Estate, Services	4,118,146	137,588.23
Other	2,436,290	81,821.81
County Total	\$58,043,798	\$1,943,145.34

Dakota County		
Agriculture	\$ 1,285,901	\$ 43,256.33
Mining	—	—
Construction	397,258	13,082.28
Manufacturing	1,132,115	38,226.41
Transportation	9,480,919	315,151.67
Wholesale	380,956	12,729.12
Retail	24,172,342	807,865.12
Banking, Insurance, Real Estate, Services	7,871,196	261,793.47
Other	4,288,092	144,938.53
County Total	\$49,008,779	\$1,637,042.93

Dawes County		
Agriculture	\$ 246,963	\$ 8,100.28
Mining	—	—
Construction	310,796	10,517.36
Manufacturing	226,158	7,537.99
Transportation	4,902,053	162,685.66
Wholesale	497,455	16,607.80
Retail	30,944,637	1,038,450.32
Banking, Insurance, Real Estate, Services	2,877,726	97,515.14
Other	1,343,362	45,204.79
County Total	\$41,349,150	\$1,386,619.34

Dawson County		
Agriculture	\$ 2,125,083	\$ 71,266.37
Mining	—	—
Construction	2,281,659	77,084.62
Manufacturing	1,943,932	64,806.83
Transportation	15,502,112	513,635.82
Wholesale	2,808,469	93,849.03
Retail	84,035,104	2,814,930.97
Banking, Insurance, Real Estate, Services	8,093,908	270,487.77
Other	6,143,600	205,697.47
County Total	\$122,933,867	\$4,111,758.88

Continued - Table 4

Nebraska Business Classification	1982 Net Taxable Sales	1982 Sales Tax
Deuel County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	1,102,950	36,531.74
Wholesale	—	—
Retail	6,557,856	219,980.79
Banking, Insurance, Real Estate	—	—
Services	1,102,645	37,066.22
Other	794,545	26,616.64
County Total	\$9,557,996	\$320,195.39
Dixon County		
Agriculture	\$ 535,524	\$ 17,882.29
Mining	—	—
Construction	481,450	16,282.24
Manufacturing	—	—
Transportation	2,259,517	74,330.31
Wholesale	—	—
Retail	7,381,555	247,285.98
Banking, Insurance, Real Estate	—	—
Services	1,423,878	47,642.97
Other	193,347	6,694.10
County Total	\$12,275,271	\$410,117.89
Dodge County		
Agriculture	\$ 2,374,133	\$ 79,770.54
Mining	—	—
Construction	2,869,172	97,938.69
Manufacturing	3,335,711	111,797.82
Transportation	22,126,723	725,252.22
Wholesale	9,418,316	314,295.49
Retail	128,170,946	4,297,328.29
Banking, Insurance, Real Estate	—	—
Services	9,986,495	333,728.69
Other	9,510,376	319,159.62
County Total	\$187,791,872	\$6,279,271.36
Douglas County		
Agriculture	\$ 16,050,324	\$ 539,774.77
Mining	1,648,117	54,628.42
Construction	30,750,169	1,036,890.01
Manufacturing	106,056,281	3,532,880.64
Transportation	280,864,365	9,207,441.26
Wholesale	168,675,983	5,633,083.02
Retail	1,559,236,581	52,131,203.22
Banking, Insurance, Real Estate	10,821,857	362,253.98
Services	213,475,412	7,131,233.32
Other	222,796,915	7,514,049.35
County Total	\$2,610,376,004	\$87,143,437.99
Dundy County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	7,602,364	254,043.92
Banking, Insurance, Real Estate	—	—
Services	461,009	15,299.78
Other	2,309,949	77,785.87
County Total	\$10,373,322	\$347,129.57
Fillmore County		
Agriculture	\$ 199,902	\$ 6,749.43
Mining	—	—
Construction	1,746,971	59,288.83
Manufacturing	—	—
Transportation	3,967,476	131,626.89
Wholesale	858,817	28,677.28
Retail	21,587,600	725,884.71
Banking, Insurance, Real Estate	—	—
Services	2,603,372	86,579.30
Other	1,507,451	50,426.21
County Total	\$32,471,549	\$1,089,232.65

Nebraska Business Classification	1982 Net Taxable Sales	1982 Sales Tax
Franklin County		
Agriculture	\$ 392,129	\$ 13,406.26
Mining	—	—
Construction	844,553	28,739.91
Manufacturing	—	—
Transportation	1,278,692	42,086.47
Wholesale	572,621	19,087.10
Retail	7,154,179	238,823.20
Banking, Insurance, Real Estate	—	—
Services	2,888,096	96,753.92
Other	822,218	27,762.69
County Total	\$13,952,488	\$466,659.55
Frontier County		
Agriculture	\$ 810,682	\$ 26,992.64
Mining	—	—
Construction	225,490	7,673.75
Manufacturing	—	—
Transportation	1,061,813	35,072.13
Wholesale	—	—
Retail	5,700,728	189,489.03
Banking, Insurance, Real Estate	—	—
Services	1,140,996	38,128.89
Other	293,469	9,786.53
County Total	\$9,233,178	\$307,142.97
Furnas County		
Agriculture	\$ 218,098	\$ 7,272.47
Mining	—	—
Construction	249,765	8,479.65
Manufacturing	301,844	9,924.77
Transportation	4,294,956	142,689.03
Wholesale	534,763	17,912.45
Retail	17,055,618	571,101.22
Banking, Insurance, Real Estate	—	—
Services	1,655,254	55,397.55
Other	1,359,266	45,731.11
County Total	\$25,669,564	\$858,508.25
Gage County		
Agriculture	\$ 2,829,569	\$ 94,323.19
Mining	315,908	10,621.78
Construction	459,337	15,458.44
Manufacturing	1,482,092	49,012.12
Transportation	14,009,444	462,720.68
Wholesale	2,991,090	99,564.55
Retail	73,195,725	2,452,583.60
Banking, Insurance, Real Estate	—	—
Services	6,476,118	216,793.47
Other	4,098,199	138,221.28
County Total	\$105,857,482	\$3,539,299.11
Garden County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	1,285,704	42,845.03
Wholesale	—	—
Retail	4,738,872	158,407.99
Banking, Insurance, Real Estate	—	—
Services	496,577	16,666.30
Other	1,484,313	49,961.52
County Total	\$8,005,466	\$267,880.84
Garfield County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	269,197	8,986.34
Manufacturing	—	—
Transportation	1,726,169	57,541.17
Wholesale	—	—
Retail	7,058,358	237,538.27
Banking, Insurance, Real Estate	—	—
Services	653,815	21,927.06
Other	616,925	20,948.16
County Total	\$10,324,464	\$346,941.00

Continued — Table 4

Nebraska Business Classification	1982 Net Taxable Sales	1982 Sales Tax
Gosper County		
Agriculture, ...	\$2,445,784	\$ 81,306.85
Mining, ...	—	—
Construction, ...	—	—
Manufacturing, ...	—	—
Transportation, ...	—	—
Wholesale, ...	—	—
Retail, ...	2,353,143	79,722.03
Banking, Insurance, Real Estate, ...	—	—
Services, ...	814,928	27,512.43
Other, ...	2,564,393	85,452.50
County Total	\$8,178,248	\$273,993.81

Grant County		
Agriculture, ...	\$ —	\$ —
Mining, ...	—	—
Construction, ...	—	—
Manufacturing, ...	—	—
Transportation, ...	—	—
Wholesale, ...	—	—
Retail, ...	2,302,780	77,189.77
Banking, Insurance, Real Estate, ...	—	—
Services, ...	323,538	10,869.46
Other, ...	234,797	8,151.52
County Total	\$2,861,115	\$96,210.75

Greeley County		
Agriculture, ...	\$ 286,087	\$ 9,683.46
Mining, ...	—	—
Construction, ...	337,884	11,499.53
Manufacturing, ...	—	—
Transportation, ...	—	—
Wholesale, ...	—	—
Retail, ...	6,988,293	235,334.11
Banking, Insurance, Real Estate, ...	—	—
Services, ...	1,238,113	41,435.55
Other, ...	1,045,177	35,062.61
County Total	\$9,895,554	\$333,015.26

Hall County		
Agriculture, ...	\$ 1,543,654	\$ 52,192.21
Mining, ...	—	—
Construction, ...	4,211,160	142,918.45
Manufacturing, ...	22,207,996	746,842.09
Transportation, ...	37,051,895	1,229,266.52
Wholesale, ...	26,747,777	892,339.83
Retail, ...	222,183,083	7,443,825.08
Banking, Insurance, Real Estate, ...	546,891	18,316.51
Services, ...	30,339,103	1,012,305.11
Other, ...	11,358,673	379,512.85
County Total	\$356,190,232	\$11,917,518.65

Hamilton County		
Agriculture, ...	\$ 303,134	\$ 10,067.11
Mining, ...	—	—
Construction, ...	1,767,903	59,925.81
Manufacturing, ...	1,554,631	52,976.64
Transportation, ...	3,659,567	121,019.43
Wholesale, ...	1,187,624	39,690.20
Retail, ...	17,101,852	572,003.27
Banking, Insurance, Real Estate, ...	—	—
Services, ...	3,073,954	103,390.82
Other, ...	1,781,747	59,427.64
County Total	\$30,430,412	\$1,018,500.92

Harlan County		
Agriculture, ...	\$ 178,165	\$ 5,953.57
Mining, ...	—	—
Construction, ...	390,492	13,148.73
Manufacturing, ...	—	—
Transportation, ...	992,039	32,629.89
Wholesale, ...	523,032	17,251.62
Retail, ...	9,572,975	321,254.32
Banking, Insurance, Real Estate, ...	—	—
Services, ...	1,965,935	66,080.14
Other, ...	1,105,156	36,930.51
County Total	\$14,727,794	\$493,248.78

Nebraska Business Classification	1982 Net Taxable Sales	1982 Sales Tax
Hayes County		
Agriculture, ...	\$ —	\$ —
Mining, ...	—	—
Construction, ...	—	—
Manufacturing, ...	—	—
Transportation, ...	—	—
Wholesale, ...	—	—
Retail, ...	408,538	13,625.68
Banking, Insurance, Real Estate, ...	—	—
Services, ...	—	—
Other, ...	489,139	16,251.26
County Total	\$897,677	\$29,876.94

Hitchcock County		
Agriculture, ...	\$ 286,120	\$ 9,651.52
Mining, ...	—	—
Construction, ...	277,210	9,502.93
Manufacturing, ...	—	—
Transportation, ...	2,041,240	67,951.93
Wholesale, ...	—	—
Retail, ...	4,692,023	157,029.83
Banking, Insurance, Real Estate, ...	—	—
Services, ...	873,166	29,419.92
Other, ...	1,735,247	56,911.81
County Total	\$9,905,006	\$330,467.94

Holt County		
Agriculture, ...	\$ 1,249,115	\$ 42,089.28
Mining, ...	—	—
Construction, ...	3,075,755	105,537.69
Manufacturing, ...	339,576	11,422.21
Transportation, ...	8,329,367	275,785.77
Wholesale, ...	701,251	23,271.55
Retail, ...	43,961,655	1,474,773.28
Banking, Insurance, Real Estate, ...	—	—
Services, ...	3,405,565	114,278.50
Other, ...	5,982,826	202,024.74
County Total	\$67,045,110	\$2,249,183.02

Hooker County		
Agriculture, ...	\$ —	\$ —
Mining, ...	—	—
Construction, ...	—	—
Manufacturing, ...	—	—
Transportation, ...	—	—
Wholesale, ...	—	—
Retail, ...	2,970,659	99,340.83
Banking, Insurance, Real Estate, ...	—	—
Services, ...	222,754	7,592.63
Other, ...	330,942	11,092.98
County Total	\$3,524,355	\$118,026.44

Howard County		
Agriculture, ...	\$ 240,512	\$ 8,070.81
Mining, ...	—	—
Construction, ...	276,287	9,389.66
Manufacturing, ...	—	—
Transportation, ...	3,077,595	102,320.01
Wholesale, ...	—	—
Retail, ...	14,726,525	494,064.38
Banking, Insurance, Real Estate, ...	—	—
Services, ...	742,134	24,921.89
Other, ...	942,007	31,800.54
County Total	\$20,005,060	\$670,567.29

Jefferson County		
Agriculture, ...	\$ 389,424	\$ 13,115.43
Mining, ...	—	—
Construction, ...	372,988	12,768.49
Manufacturing, ...	2,009,179	68,010.65
Transportation, ...	6,148,255	201,952.28
Wholesale, ...	1,937,327	64,858.96
Retail, ...	30,369,678	1,017,673.90
Banking, Insurance, Real Estate, ...	—	—
Services, ...	2,167,431	72,514.31
Other, ...	2,655,448	90,779.56
County Total	\$46,049,730	\$1,541,673.58

Continued - Table 4

Nebraska Business Classification	1982 Net Taxable Sales	1982 Sales Tax
Johnson County		
Agriculture	\$ 395,600	\$ 13,059.71
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	1,763,802	58,250.92
Wholesale	—	—
Retail	13,116,271	438,613.04
Banking, Insurance, Real Estate	—	—
Services	1,034,416	34,542.64
Other	1,381,150	47,138.53
County Total	\$17,691,239	\$591,604.84

Kearney County		
Agriculture	\$ 1,030,412	\$ 34,758.93
Mining	—	—
Construction	1,004,372	34,451.20
Manufacturing	3,599,163	119,926.03
Transportation	2,581,714	85,749.79
Wholesale	—	—
Retail	16,588,278	558,518.70
Banking, Insurance, Real Estate	—	—
Services	1,995,825	67,062.67
Other	1,909,583	63,257.51
County Total	\$28,709,348	\$963,724.83

Keith County		
Agriculture	\$ 368,067	\$ 12,445.06
Mining	—	—
Construction	1,296,325	44,037.54
Manufacturing	574,513	18,835.45
Transportation	3,415,209	113,915.87
Wholesale	583,525	19,603.32
Retail	40,966,364	1,380,491.60
Banking, Insurance, Real Estate	—	—
Services	7,922,145	267,290.58
Other	4,835,824	162,350.31
County Total	\$59,961,972	\$2,018,962.73

Keya Paha County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	1,361,724	45,548.95
Banking, Insurance, Real Estate	—	—
Services	403,109	13,645.19
Other	47,770	1,608.62
County Total	\$1,812,603	\$60,802.76

Kimball County		
Agriculture	\$ —	\$ —
Mining	3,770,784	123,941.87
Construction	273,886	9,211.16
Manufacturing	248,836	8,281.92
Transportation	1,794,035	59,581.63
Wholesale	3,608,425	118,957.09
Retail	20,090,287	669,742.71
Banking, Insurance, Real Estate	—	—
Services	2,214,654	73,358.84
Other	1,840,457	61,966.39
County Total	\$33,841,364	\$1,125,041.61

Knox County		
Agriculture	\$ 305,131	\$ 10,231.70
Mining	—	—
Construction	542,063	18,400.11
Manufacturing	511,246	17,346.79
Transportation	5,010,229	166,060.90
Wholesale	1,169,245	38,845.14
Retail	26,724,478	898,348.91
Banking, Insurance, Real Estate	—	—
Services	2,814,901	93,812.90
Other	579,223	19,391.91
County Total	\$37,656,516	\$1,262,438.36

Nebraska Business Classification	1982 Net Taxable Sales	1982 Sales Tax
Lancaster County		
Agriculture	\$ 9,405,231	\$ 316,052.28
Mining	—	—
Construction	5,886,401	196,684.99
Manufacturing	41,443,776	1,387,314.34
Transportation	129,126,475	4,241,660.50
Wholesale	74,539,362	2,482,779.10
Retail	639,886,344	21,440,616.97
Banking, Insurance, Real Estate	821,845	27,171.37
Services	87,453,337	2,926,282.65
Other	56,884,709	1,894,199.18
County Total	\$1,045,447,480	\$34,912,761.38

Lincoln County		
Agriculture	\$ 831,808	\$ 28,003.13
Mining	—	—
Construction	2,991,676	97,761.72
Manufacturing	2,561,431	86,438.06
Transportation	16,172,199	536,528.53
Wholesale	5,364,687	178,525.57
Retail	131,323,089	4,409,268.09
Banking, Insurance, Real Estate	—	—
Services	20,100,657	676,341.10
Other	9,418,709	318,786.72
County Total	\$188,764,256	\$6,331,652.92

Logan County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	889,738	29,791.46
Banking, Insurance, Real Estate	—	—
Services	—	—
Other	370,633	12,377.88
County Total	\$1,260,371	\$42,169.34

Loup County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	342,022	11,489.03
Banking, Insurance, Real Estate	—	—
Services	—	—
Other	553,904	18,675.28
County Total	\$895,926	\$30,164.31

Madison County		
Agriculture	\$ 2,818,194	\$ 94,791.94
Mining	—	—
Construction	6,153,637	209,425.20
Manufacturing	4,093,320	136,569.85
Transportation	22,226,486	732,540.54
Wholesale	8,980,038	300,393.95
Retail	127,313,719	4,258,408.71
Banking, Insurance, Real Estate	—	—
Services	18,996,385	634,394.07
Other	16,926,861	567,878.83
County Total	\$207,508,640	\$6,934,403.09

McPherson County		
Agriculture	\$ —	\$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	—	—
Banking, Insurance, Real Estate	—	—
Services	—	—
Other	174,276	5,837.09
County Total	\$174,276	\$5,837.09

Continued - Table 4

Nebraska Business Classification	1982 Net Taxable Sales	1982 Sales Tax
Merrick County		
Agriculture, ...	\$ 1,024,925	\$ 34,569.65
Mining, ...	—	—
Construction, ...	1,387,784	47,866.11
Manufacturing, ...	675,699	23,032.98
Transportation, ...	1,404,437	46,374.51
Wholesale, ...	353,522	12,092.09
Retail, ...	19,154,420	643,047.11
Banking, Insurance, Real Estate, ...	—	—
Services, ...	1,530,612	51,222.29
Other, ...	2,332,263	79,399.06
County Total	\$27,863,662	\$937,603.80

Morrill County		
Agriculture, ...	\$ 830,636	\$ 27,517.42
Mining, ...	—	—
Construction, ...	371,187	12,512.29
Manufacturing, ...	—	—
Transportation, ...	2,966,527	98,347.54
Wholesale, ...	—	—
Retail, ...	18,884,055	631,823.08
Banking, Insurance, Real Estate, ...	—	—
Services, ...	3,177,256	106,465.51
Other, ...	457,749	15,173.08
County Total	\$26,687,410	\$691,838.92

Nance County		
Agriculture, ...	\$ 356,295	\$ 11,618.86
Mining, ...	—	—
Construction, ...	—	—
Manufacturing, ...	—	—
Transportation, ...	1,198,641	39,672.03
Wholesale, ...	—	—
Retail, ...	8,090,945	270,035.33
Banking, Insurance, Real Estate, ...	—	—
Services, ...	918,512	30,649.62
Other, ...	1,738,688	58,889.87
County Total	\$12,303,081	\$410,865.71

Nemaha County		
Agriculture, ...	\$ 639,879	\$ 21,490.87
Mining, ...	—	—
Construction, ...	517,538	17,595.25
Manufacturing, ...	—	—
Transportation, ...	3,560,291	117,498.64
Wholesale, ...	511,607	17,071.75
Retail, ...	19,496,792	655,789.69
Banking, Insurance, Real Estate, ...	—	—
Services, ...	2,072,131	69,164.88
Other, ...	1,770,809	59,561.96
County Total	\$28,569,047	\$958,173.04

Nuckolls County		
Agriculture, ...	\$ 944,114	\$ 31,411.41
Mining, ...	—	—
Construction, ...	—	—
Manufacturing, ...	—	—
Transportation, ...	5,082,900	168,956.34
Wholesale, ...	478,652	16,027.48
Retail, ...	22,989,414	769,316.65
Banking, Insurance, Real Estate, ...	—	—
Services, ...	2,482,758	83,150.80
Other, ...	1,238,471	41,883.90
County Total	\$33,216,309	\$1,110,746.58

Otoe County		
Agriculture, ...	\$ 929,280	\$ 31,049.02
Mining, ...	—	—
Construction, ...	1,208,528	41,064.73
Manufacturing, ...	3,032,081	103,443.83
Transportation, ...	6,827,259	225,670.92
Wholesale, ...	693,939	23,191.84
Retail, ...	48,658,852	1,629,804.23
Banking, Insurance, Real Estate, ...	272,995	9,172.41
Services, ...	2,810,225	93,750.32
Other, ...	2,458,798	82,592.04
County Total	\$66,891,957	\$2,239,739.34

Nebraska Business Classification	1982 Net Taxable Sales	1982 Sales Tax
Pawnee County		
Agriculture, ...	\$ —	\$ —
Mining, ...	—	—
Construction, ...	—	—
Manufacturing, ...	—	—
Transportation, ...	1,364,120	45,025.68
Wholesale, ...	—	—
Retail, ...	5,576,838	186,494.20
Banking, Insurance, Real Estate, ...	—	—
Services, ...	1,128,037	38,064.10
Other, ...	1,344,100	44,876.30
County Total	\$9,413,095	\$314,460.28

Perkins County		
Agriculture, ...	\$ 323,535	\$ 10,746.20
Mining, ...	—	—
Construction, ...	670,202	22,301.00
Manufacturing, ...	354,868	11,822.02
Transportation, ...	2,243,202	74,773.95
Wholesale, ...	—	—
Retail, ...	11,830,121	395,883.35
Banking, Insurance, Real Estate, ...	—	—
Services, ...	1,869,312	62,448.57
Other, ...	673,515	22,128.12
County Total	\$17,964,755	\$600,083.21

Phelps County		
Agriculture, ...	\$ 1,874,760	\$ 62,304.12
Mining, ...	—	—
Construction, ...	3,685,877	126,049.19
Manufacturing, ...	1,311,975	43,724.53
Transportation, ...	4,991,388	166,246.61
Wholesale, ...	886,508	29,710.21
Retail, ...	44,765,346	1,500,560.09
Banking, Insurance, Real Estate, ...	—	—
Services, ...	4,739,610	159,143.54
Other, ...	5,744,062	192,865.14
County Total	\$67,999,526	\$2,280,603.43

Pierce County		
Agriculture, ...	\$ 344,992	\$ 11,512.39
Mining, ...	—	—
Construction, ...	547,217	18,470.98
Manufacturing, ...	1,155,527	38,439.92
Transportation, ...	2,429,125	80,116.53
Wholesale, ...	—	—
Retail, ...	14,121,502	471,985.92
Banking, Insurance, Real Estate, ...	—	—
Services, ...	1,845,767	61,672.84
Other, ...	3,694,836	124,487.43
County Total	\$24,138,966	\$806,686.01

Platte County		
Agriculture, ...	\$ 6,674,412	\$ 222,888.13
Mining, ...	—	—
Construction, ...	2,577,716	87,539.96
Manufacturing, ...	8,213,630	277,061.12
Transportation, ...	23,074,297	802,506.24
Wholesale, ...	3,123,345	104,204.84
Retail, ...	111,563,197	3,744,597.46
Banking, Insurance, Real Estate, ...	—	—
Services, ...	7,962,777	266,716.74
Other, ...	8,282,136	278,552.02
County Total	\$171,471,510	\$5,784,066.51

Polk County		
Agriculture, ...	\$ 700,263	\$ 23,775.92
Mining, ...	—	—
Construction, ...	1,995,791	68,728.59
Manufacturing, ...	570,191	19,648.86
Transportation, ...	4,484,085	148,560.50
Wholesale, ...	—	—
Retail, ...	10,627,054	355,883.04
Banking, Insurance, Real Estate, ...	—	—
Services, ...	858,306	28,639.39
Other, ...	1,735,577	57,784.20
County Total	\$20,971,267	\$703,020.50

Nebraska Business Classification	1982 Net Taxable Sales	1982 Sales Tax
Red Willow County		
Agriculture	\$ 1,210,376	\$ 40,555.00
Mining	910,591	29,639.78
Construction	762,271	25,741.25
Manufacturing	1,199,514	40,352.40
Transportation	12,176,053	405,737.17
Wholesale	2,866,999	95,745.18
Retail	62,019,437	2,084,704.51
Banking, Insurance, Real Estate		
Services	6,368,772	212,828.04
Other	5,058,083	170,573.37
County Total	\$92,572,096	3,105,876.70

Richardson County		
Agriculture	\$ —	\$ —
Mining		
Construction	441,126	14,944.46
Manufacturing	219,492	7,262.63
Transportation	5,198,400	171,703.14
Wholesale	729,344	24,198.00
Retail	31,506,686	1,053,741.01
Banking, Insurance, Real Estate		
Services	3,557,584	120,008.69
Other	1,661,943	55,892.23
County Total	\$43,314,575	\$1,447,750.16

Rock County		
Agriculture	\$ 569,868	\$ 19,082.76
Mining		
Construction	782,888	25,924.59
Manufacturing		
Transportation		
Wholesale		
Retail	8,584,036	283,269.94
Banking, Insurance, Real Estate		
Services	1,219,450	40,759.17
Other	959,959	31,927.55
County Total	\$12,116,201	\$400,964.01

Saline County		
Agriculture	\$ 513,256	\$ 17,101.75
Mining		
Construction	285,943	9,528.20
Manufacturing	512,054	17,118.18
Transportation	4,606,716	151,248.75
Wholesale	478,079	15,990.93
Retail	41,767,192	1,397,783.97
Banking, Insurance, Real Estate		
Services	3,345,815	112,318.98
Other	3,073,177	101,860.18
County Total	\$54,582,232	\$1,822,950.94

Sarpy County		
Agriculture	\$ 1,786,795	\$ 61,263.40
Mining		
Construction	1,316,591	43,735.01
Manufacturing	4,003,118	132,087.13
Transportation	8,684,544	281,194.65
Wholesale	2,361,778	78,739.03
Retail	132,760,212	4,458,993.56
Banking, Insurance, Real Estate	610,278	20,464.98
Services	19,375,419	648,376.85
Other	7,587,927	254,904.67
County Total	\$178,486,662	\$5,979,759.28

Saunders County		
Agriculture	\$ 983,869	\$ 33,394.92
Mining		
Construction	888,770	30,277.27
Manufacturing	216,525	7,277.45
Transportation	4,458,736	146,844.02
Wholesale	659,526	22,033.26
Retail	38,729,948	1,298,578.10
Banking, Insurance, Real Estate		
Services	2,814,849	94,045.69
Other	2,985,955	100,855.09
County Total	\$51,738,178	\$1,733,305.80

Nebraska Business Classification	1982 Net Taxable Sales	1982 Sales Tax
Scotts Bluff County		
Agriculture	\$ 22,155,530	\$ 746,553.25
Mining		
Construction	3,109,441	104,638.45
Manufacturing	3,873,496	128,847.94
Transportation	17,691,716	587,503.32
Wholesale	11,351,217	379,397.52
Retail	127,490,690	4,269,382.23
Banking, Insurance, Real Estate	340,734	11,578.98
Service	14,284,412	477,412.81
Other	13,303,931	437,471.64
County Total	\$213,601,167	\$7,142,786.14

Seward County		
Agriculture	\$ 1,363,126	\$ 45,952.50
Mining		
Construction	1,209,330	41,275.88
Manufacturing	1,054,588	35,267.30
Transportation	6,275,934	207,681.17
Wholesale	551,239	18,496.34
Retail	37,365,551	1,250,945.65
Banking, Insurance, Real Estate		
Services	5,303,143	176,708.50
Other	3,458,889	116,001.47
County Total	\$56,581,800	\$1,892,328.81

Sheridan County		
Agriculture	\$ 622,926	\$ 21,047.61
Mining		
Construction	582,650	19,772.28
Manufacturing	726,771	24,394.75
Transportation	4,734,311	157,295.21
Wholesale	694,575	23,178.66
Retail	27,489,407	919,130.15
Banking, Insurance, Real Estate		
Services	2,264,300	75,708.50
Other	2,033,333	68,568.42
County Total	\$39,148,273	\$1,309,095.58

Sherman County		
Agriculture	\$ 198,886	\$ 6,679.44
Mining		
Construction		
Manufacturing	269,928	8,999.89
Transportation	1,490,397	49,382.83
Wholesale		
Retail	6,323,463	212,226.22
Banking, Insurance, Real Estate		
Services	760,560	25,495.00
Other	669,405	22,403.61
County Total	\$9,712,639	\$325,186.99

Sioux County		
Agriculture	\$ —	\$ —
Mining		
Construction		
Manufacturing		
Transportation		
Wholesale		
Retail	1,598,913	53,667.69
Banking, Insurance, Real Estate		
Services		
Other	362,729	12,043.55
County Total	\$1,961,642	\$65,711.24

Stanton County		
Agriculture	\$ —	\$ —
Mining		
Construction		
Manufacturing		
Transportation	1,950,953	64,785.37
Wholesale		
Retail	4,127,811	137,609.08
Banking, Insurance, Real Estate		
Services	601,515	20,082.01
Other	1,290,866	43,413.69
County Total	\$7,971,145	\$265,890.15

Continued — Table 4

Nebraska Business Classification	1982 Net Taxable Sales	1982 Sales Tax
Thayer County		
Agriculture, ...	\$ 497,252	\$ 16,877.70
Mining	—	—
Construction, ...	1,221,021	40,821.82
Manufacturing, ...	686,146	22,605.69
Transportation	5,559,675	184,451.14
Wholesale	263,087	8,781.18
Retail, ...	19,632,608	657,173.63
Banking, Insurance, Real Estate, ...	—	—
Services, ...	2,264,777	75,815.62
Other, ...	1,305,059	43,632.52
County Total	\$31,429,625	\$1,050,159.30

Thomas County		
Agriculture, ...	\$ —	\$ —
Mining	—	—
Construction, ...	—	—
Manufacturing, ...	—	—
Transportation	—	—
Wholesale	—	—
Retail, ...	1,755,481	59,112.62
Banking, Insurance, Real Estate, ...	—	—
Services, ...	402,122	13,632.51
Other, ...	1,069,436	36,132.74
County Total	\$3,227,039	\$108,877.87

Thurston County		
Agriculture, ...	\$ —	\$ —
Mining	—	—
Construction, ...	—	—
Manufacturing, ...	545,415	18,184.18
Transportation	—	—
Wholesale	—	—
Retail, ...	8,645,144	290,315.34
Banking, Insurance, Real Estate, ...	—	—
Services, ...	664,601	22,232.74
Other, ...	1,754,035	58,056.81
County Total	\$11,609,195	\$388,789.07

Valley County		
Agriculture, ...	\$ 290,069	\$ 9,699.31
Mining	—	—
Construction, ...	—	—
Manufacturing, ...	706,253	23,862.74
Transportation	3,353,867	111,332.94
Wholesale	—	—
Retail, ...	17,542,223	588,815.53
Banking, Insurance, Real Estate, ...	—	—
Services, ...	2,621,274	87,376.26
Other, ...	2,849,214	95,778.60
County Total	\$27,362,900	\$916,865.38

Washington County		
Agriculture, ...	\$ 1,814,202	\$ 61,422.76
Mining	—	—
Construction, ...	909,710	30,790.06
Manufacturing, ...	1,337,319	44,695.84
Transportation	11,742,776	389,778.01
Wholesale	338,700	11,331.36
Retail, ...	32,282,084	1,080,621.73
Banking, Insurance, Real Estate, ...	—	—
Services, ...	2,064,741	68,972.77
Other, ...	2,517,905	84,877.17
County Total	\$53,007,437	\$1,772,489.70

Nebraska Business Classification	1982 Net Taxable Sales	1982 Sales Tax
Wayne County		
Agriculture, ...	\$ 251,597	\$ 8,355.65
Mining	—	—
Construction, ...	435,706	14,969.08
Manufacturing, ...	285,277	9,551.53
Transportation	5,300,116	174,890.49
Wholesale	—	—
Retail, ...	28,233,125	946,351.04
Banking, Insurance, Real Estate, ...	—	—
Services, ...	1,752,242	58,564.32
Other, ...	2,003,464	66,365.23
County Total	\$38,261,527	\$1,279,047.34

Webster County		
Agriculture, ...	\$ 1,631,147	\$ 54,478.17
Mining	—	—
Construction, ...	—	—
Manufacturing, ...	—	—
Transportation	1,453,346	48,068.27
Wholesale	260,719	8,408.51
Retail, ...	9,463,969	317,378.10
Banking, Insurance, Real Estate, ...	—	—
Services, ...	919,230	30,902.77
Other, ...	1,158,161	39,247.99
County Total	\$14,886,572	\$498,483.81

Wheeler County		
Agriculture, ...	\$ 241,118	\$ 8,294.32
Mining	—	—
Construction, ...	—	—
Manufacturing, ...	—	—
Transportation	—	—
Wholesale	—	—
Retail, ...	845,152	28,167.84
Banking, Insurance, Real Estate, ...	—	—
Services, ...	—	—
Other, ...	445,264	15,132.58
County Total	\$1,531,534	\$51,594.74

York County		
Agriculture, ...	\$ 1,830,309	\$ 61,226.70
Mining	—	—
Construction, ...	4,232,107	143,454.76
Manufacturing, ...	2,972,465	100,927.42
Transportation	9,428,979	313,387.68
Wholesale	2,321,036	77,933.83
Retail, ...	52,644,384	1,760,367.45
Banking, Insurance, Real Estate, ...	—	—
Services, ...	12,355,525	414,620.60
Other, ...	2,548,806	85,310.37
County Total	\$88,333,611	\$2,957,228.81

Unallocated Returns		
Agriculture, ...	\$ 4,578,487	\$ 155,455.03
Mining	1,484,795	48,128.77
Construction, ...	3,571,253	119,403.28
Manufacturing, ...	121,210,211	4,051,253.83
Transportation	44,843,210	1,406,097.10
Wholesale	66,337,367	2,214,309.71
Retail, ...	205,967,623	6,780,120.81
Banking, Insurance, Real Estate, ...	11,210,607	373,852.11
Services, ...	62,420,932	2,083,467.69
Other, ...	47,318,754	1,577,393.64
Total	\$568,943,239	\$18,809,481.97

City Sales Tax Returned to Municipalities

Table 5

Municipality	Total Sales Tax Returned 1982	Total Sales Tax Returned 1981	Net Change	Percent Change
Omaha	\$34,653,841	\$33,259,480	\$1,394,361	4.2%
Lincoln	10,754,272	10,145,128	609,144	6.0
Bellevue	1,441,188	1,354,051	87,137	6.4
North Platte	1,674,488	1,648,373	26,115	1.6
Ogallala	515,992	459,792	56,200	12.2
Sidney	398,667	375,451	23,216	6.2
Lewellen	17,377	19,104	(1,727)	(9.0)
Gordon ¹	49,489	—	49,489	—
Kimball ¹	53,406	—	53,406	—
Oshkosh ¹	12,733	—	12,733	—
Rushville ¹	18,852	—	18,852	—
Total	\$49,590,305	\$47,261,379	\$2,328,926	4.9

¹ City sales tax was effective October 1, 1982, and the 1982 amount is for October through December.

City Sales Tax Rates for 1982

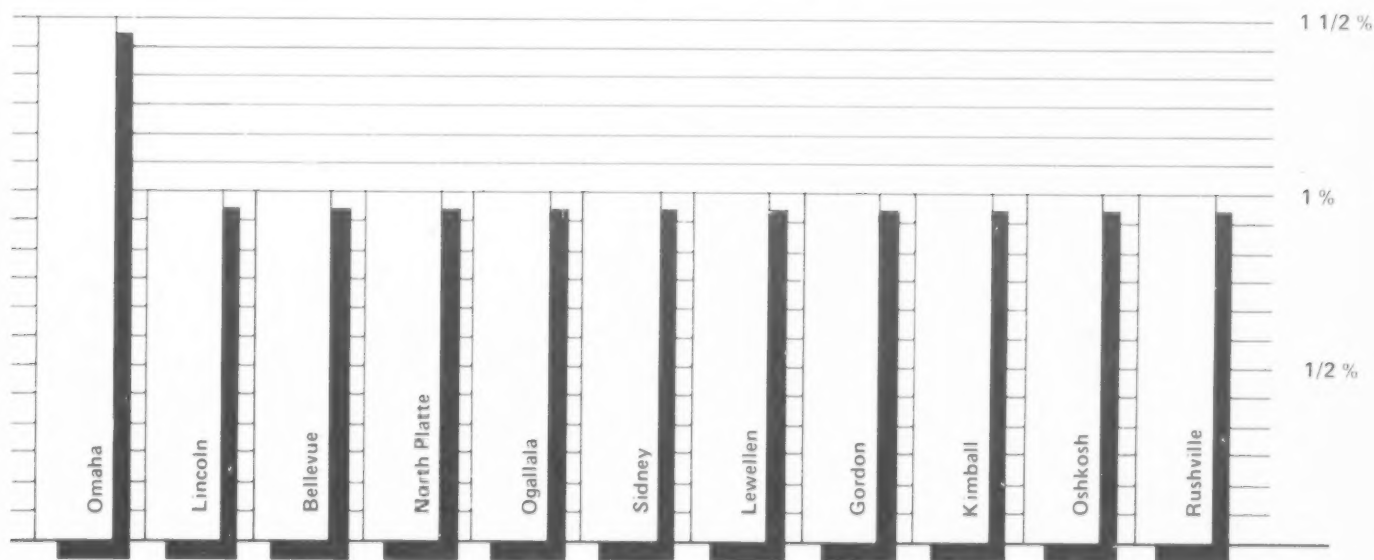


Table 6

General Fund Sales Tax Cash Revenues

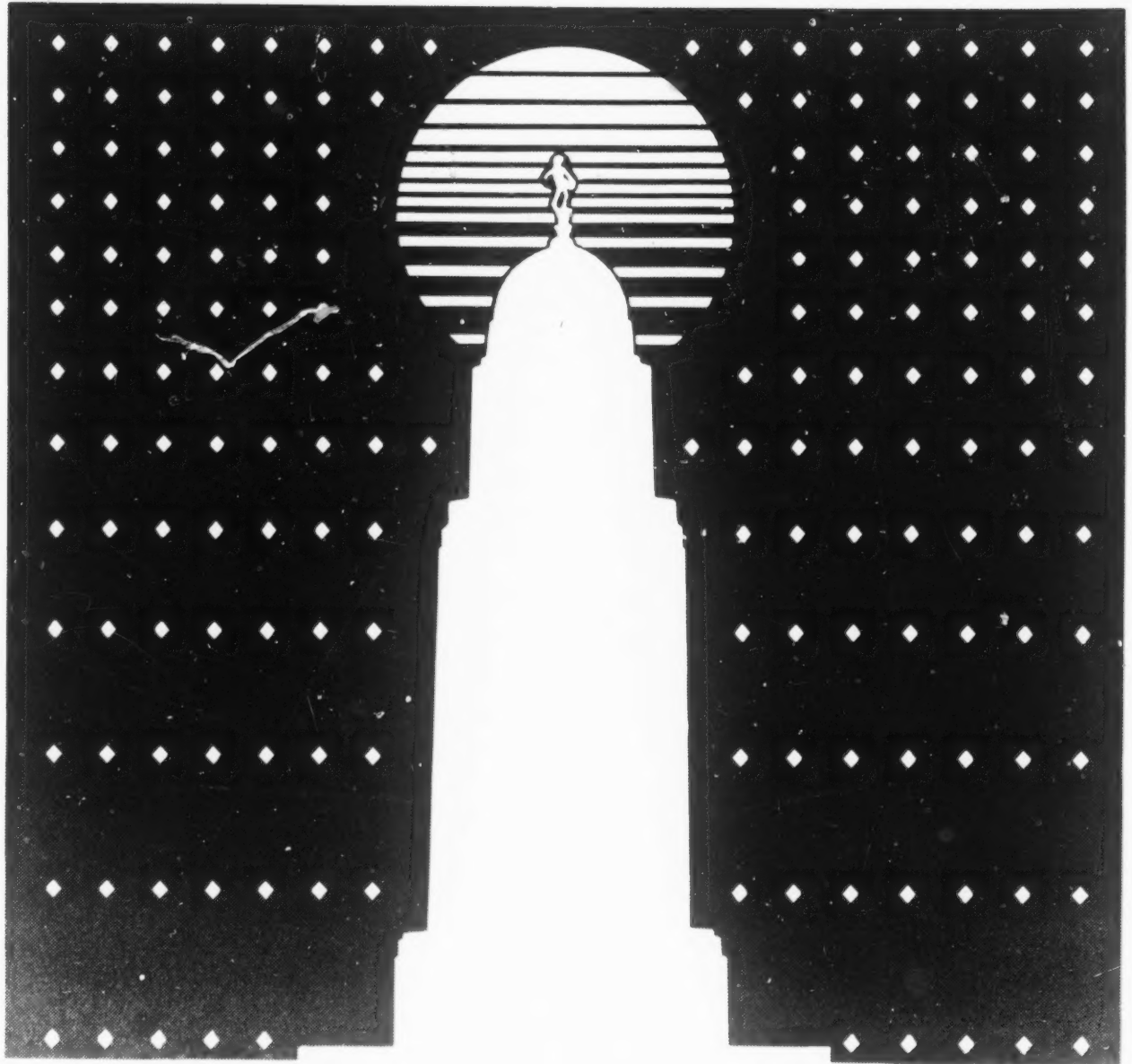
Month	Calendar Year 1982	Calendar Year 1981	Net Change	Percent Change	Percent Change Adjusted *
January	\$ 24,401,277	\$ 25,268,514	\$ (867,237)	(3.4)	(3.4)
February	23,734,832	23,350,279	384,553	1.6	1.6
March	28,053,878	28,506,135	(452,257)	(1.6)	(1.6)
April	28,829,364	29,165,128	(335,764)	(1.2)	(1.2)
May	31,502,844	27,655,987	3,846,857	13.9	(2.4)
June	34,313,287	30,070,448	4,242,839	14.1	(2.2)
July	33,211,788	32,497,898	713,890	2.2	(12.4)
August	32,063,035	28,502,132	3,560,903	12.5	(3.6)
September	34,010,278	28,550,599	5,459,679	19.1	2.1
October	32,097,112	27,541,978	4,555,134	16.5	(0.1)
November	32,573,756	26,205,162	6,368,594	24.3	6.5
December	39,894,723	33,874,920	6,019,803	17.8	0.9
Total	\$374,686,174	\$341,189,180	\$33,496,994	9.8	6.6

* The percent change adjusted column represents the percent increase after adjusting the cash revenues to comparable bases. The sales tax rate changed from 3% to 3½% effective May 1, 1982.

Table 7

General Fund Sales Tax Cash Receipts

Month	Calendar Year 1982	Calendar Year 1981	Net Change	Percent Change
January	\$ 17,728,454	\$ 26,990,835	\$ (9,262,381)	(34.3)%
February	23,898,126	21,777,108	2,121,018	9.7
March	22,662,343	20,880,179	1,782,164	8.5
April	18,344,257	19,086,827	(742,570)	(3.9)
May	19,688,105	19,042,497	645,608	3.4
June	29,542,651	28,424,231	1,118,420	3.9
July	20,279,308	20,117,075	162,233	0.8
August	30,280,020	20,561,600	9,718,420	47.3
September	23,747,602	25,050,316	(1,302,714)	(5.2)
October	24,781,680	21,996,819	2,784,861	12.7
November	25,883,386	17,845,710	8,037,676	45.0
December	27,909,095	26,963,956	945,139	3.5
Total	\$284,745,027	\$268,737,153	\$16,007,874	6.0



MISCELLANEOUS TAX

Miscellaneous tax sources accounted for \$92,831,824 of the deposits into the General Fund for Calendar Year 1982. There are some 20 major classifications of miscellaneous taxes. The largest deposits to the General Fund from these taxes are attributed to the tobacco products tax, excise taxes on alcoholic beverages,

interest on investments, and the pari-mutuel wagering tax.

Statistics on the motor fuels and aviation fuels taxes collected by the Nebraska Department of Revenue are also included in this section. Of these receipts from the motor fuels, gasohol, and special fuels taxes, 1 cent per gallon is deposited in the City

and County Road Fund. The receipts from the variable excise tax portion of motor fuels is deposited in the Highway Cash Fund. The remainder is deposited in the Highway Trust Fund. A portion of the motor fuels receipts in the Highway Trust Fund along with revenues collected from various motor vehicles

cle fees and motor vehicle sales tax comprise the Highway Allocation Fund which is distributed to the cities and counties by the Nebraska Department of Roads.

The receipts from the aviation fuels tax are deposited in the Aircraft Fuels Tax Fund and any refunds for aviation fuels are paid from this fund. The tax on aviation fuels used for air school purposes is totally refunded. A partial refund of one-half of the aviation fuels tax rate is allowed on all fuel used for operating and propelling aircraft. One percent of the aviation fuels collections is deposited in the General Fund. The remainder is distributed to the Nebraska Department of Aeronautics Cash Fund.

STATISTICAL DATA

Calendar year 1982 and calendar year 1981 General Fund Miscellaneous tax cash receipts are compared in Table 1. An explanation of the major miscellaneous taxes is given in Table 1 of the general information section.

The alcoholic beverages tax revenue and gallonage for calendar year 1982 is reported in Table 2. Amounts given are what was reported by the Nebraska Liquor Control Commission for the specified period. A history of the total alcoholic beverage revenue and gallonage for the period 1970 through 1982, and a chronology of tax rates are also shown.

The trend in cigarette sales and tax receipts for the period from 1964 through 1982 is indicated in Table 3. Prior to the tax rate increase which occurred April 28, 1971, all of the cigarette tax receipts were deposited to the General Fund. The 5 cent per package increase was used for capital construction projects. Effective July 1, 1980, 1 cent is deposited in the Outdoor Recreation Development Cash Fund, 8 cents is deposited in the General Fund and the remainder is used for capitol construction projects. A 1 cent increase, effective August 30, 1981, was deposited to the General Fund and appropriated to the Department of Health. Effective May 1, 1982, the amount deposited to the General Fund was increased to 13 cents, setting a tax rate of 18 cents per package.

A comparison of the calendar year 1982 and calendar year 1981 pari-mutuel receipts is included in Table 4. The figure shown for the amount taxable is derived because the tax rate is effective for the gross sum wagered in excess of one million dollars.

Table 5 shows importing dealers net taxable gallons and calculated revenue for calendar year 1982. The gallonage figures shown are motor fuels imported or manufactured during the specific period.

Special fuels net taxable gallons and calculated revenues for calendar year 1982 are shown in Table 6. The special fuels tax is imposed on the number of gallons of fuel used during the tax period.

Table 7 reports the interstate motor carriers' net taxable gallons and calculated revenue for calendar year 1982. The calculated gallons of fuel the interstate motor carriers used in Nebraska is based on the number of miles traveled in Nebraska. The net taxable gallons figure is the difference between the calculated gallons of fuel used in Nebraska and the number of gallons purchased in Nebraska. The calculated tax due is the tax imposed on the net taxable gallons of fuel.

Table 8 reports aviation fuels net taxable gallons and calculated tax revenue for calendar year 1982.

Table 9 compares the number of net taxable gallons of gasoline for calendar years 1982 and 1981. Net taxable gallons includes gallons imported and gallons blended in Nebraska.

Litter fee receipts for tax years 1982 and 1981 are included in Table 10. The proceeds of this fee are deposited in the Nebraska Litter Reduction and Recycling Fund.

Table 11 compares the lodging tax collected by the Nebraska Department of Revenue and returned to the counties for calendar years 1982 and 1981. The lodging tax amounts shown are net of the statutory administration fee.

A chronology of the counties and tax rates is also shown.

General Fund Miscellaneous Tax Cash Receipts

Table 1

Source	Calendar Year 1982	Calendar Year 1981	Net Change	Percent Change
Aviation Fuels Tax	\$ 14,984	\$ 17,816	\$ (2,832)	(15.9)%
Liquor Taxes	13,983,125	13,334,769	648,356	4.9
Tobacco Products Tax	20,399,876	14,682,808	5,717,068	38.9
Pari-mutuel Wagering Tax	8,889,331	8,580,687	308,644	3.6
Documentary Stamp Tax	1,329,402	1,525,159	(195,757)	(12.8)
Admissions & Entertainment Taxes	538,458	281,415	257,043	91.3
Corporation Occupation Tax	3,036,377	2,979,685	56,692	1.9
Estate Tax	4,362,031	10,297,758	(5,935,727)	(57.6)
Revenue from Others	1,153,019	227,311	925,708	407.2
Revenue from Services	1,872,407	1,655,054	217,353	13.1
Motor Vehicle Driver's License	2,422,983	1,326,088	1,096,895	82.7
Motor Vehicle Registration	344,886	297,713	47,173	15.8
Motor Vehicle Title	732,699	546,933	185,766	34.0
Other Motor Vehicle Licenses	570,850	542,858	27,992	5.2
General Business Fees	1,073,705	815,231	258,474	31.7
Trade and Professional Fees	624,072	550,161	73,911	13.4
Nonoccupational Fees	3,899,567	2,716,891	1,182,676	43.5
Interest on Investments	10,563,217	21,609,462	(11,046,245)	(51.1)
Fines, Penalties, Interest, Rentals	220,916	26,899	194,017	721.3
Sale of Goods and Assets	363,608	401,860	(38,252)	(9.5)
Miscellaneous Receipts	16,436,311	31,813,128	(15,376,817)	(48.3)
Total	\$92,831,824	\$114,229,686	\$ (21,397,862)	(18.7)

Table 2

Alcoholic Beverage Gallonage and Revenue for 1982

Month	Beer Gallonage	Beer Revenue	Alcohol & Spirits Gallons	Fortified Wine Gallons	Lt. Wine Gallons	Alcohol & Spirits & Wines Revenue
January	3,131,779	\$ 434,073.25	242,835	20,524	240,429	\$ 841,004.22
February	2,829,956	392,234.12	159,589	14,119	110,548	523,091.78
March	2,901,024	402,846.98	165,487	13,822	117,605	543,322.32
April	3,779,592	523,848.10	211,421	15,616	173,967	706,868.73
May	3,900,380	540,702.67	218,168	14,619	180,342	728,102.53
June	3,916,422	542,815.72	237,659	14,831	125,936	746,421.69
July	4,164,869	577,251.50	181,287	14,964	131,917	596,965.90
August	3,599,300	498,863.47	174,347	16,022	109,458	564,923.80
September	3,663,357	507,742.03	163,304	10,941	75,181	506,523.44
October	3,330,597	461,648.60	223,402	17,848	179,400	745,731.42
November	3,141,866	435,505.44	247,823	13,690	196,152	817,869.03
December	3,177,064	440,296.42	297,558	12,786	122,064	904,473.85
Total	41,536,206	\$5,757,828.30	2,522,880	179,782	1,762,999	\$8,225,298.71

Alcoholic Beverage Gallonage and Revenue for 1970-1982

Year	Total Gallonage	Total Revenue
1970	34,460,020	\$6,452,124.20
1971	35,900,734	6,938,642.74
1972	36,216,173	7,740,112.19
1973	37,704,578	9,174,479.22
1974	39,698,058	9,803,725.20
1975	40,233,818	9,913,136.76
1976	40,759,631	10,089,809.06
1977	43,687,138	11,036,820.66
1978	44,778,106	11,820,991.39
1979	45,966,132	12,111,716.77
1980	47,236,082	12,763,015.34
1981	47,424,970	13,334,772.66
1982	46,001,867	13,983,127.01

CHRONOLOGY OF NEBRASKA LIQUOR TAX RATES

Effective Date	Beer	Alcohol and Spirits	Light Wines (14% or Less Alcohol)	Fortified Wines (More than 14% Alcohol)
May 24, 1935	3¢	\$.50	5¢	\$.15
May 1, 1937	3.5¢	\$.80	15¢	\$.40
May 30, 1947	4¢	\$ 1.00	20¢	\$.55
August 25, 1951	4¢	\$ 1.20	20¢	\$.55
May 22, 1963	6¢	\$ 1.20	20¢	\$.55
January 1, 1963	6¢	\$ 1.60	20¢	\$.55
April 1, 1965	8¢	\$ 1.60	20¢	\$.55
July 6, 1972 ¹	10¢	\$ 2.00	75¢	\$.75
June 1, 1977	11¢	\$ 2.25	85¢	\$.85
September 7, 1979 ¹	12¢	\$ 2.50	55¢	\$ 1.10
August 30, 1981	14¢	\$ 2.75	65¢	\$ 1.25

¹ For the period July 6, 1972, to September 7, 1979, all wines, regardless of alcohol content, were taxed at the same rate.

Nebraska Cigarette Tax Receipts

Table 3

Calendar Year	Number of Packages Taxed	Cigarette Tax Receipts
1964.	160,830,500	\$ 9,179,067
1965 ¹	159,993,520	11,276,852
1966.	156,799,880	11,985,845
1967.	157,925,000	12,010,375
1968.	157,482,650	11,974,465
1969.	156,718,050	11,905,706
1970.	160,311,890	12,170,433
1971 ²	158,751,536	17,117,404
1972.	160,216,670	19,770,429
1973.	166,876,790	20,553,919
1974.	175,339,280	21,641,451
1975.	179,988,280	22,215,027
1976.	183,031,110	22,570,880
1977.	183,027,490	22,517,276
1978.	182,318,000	22,408,593
1979.	181,476,000	22,309,681
1980.	183,656,000	22,587,480
1981 ³	187,025,800	23,649,402
1982 ⁴	183,179,400	29,191,135

1 Cigarette tax rate increased from 6 cents per package to 8 cents per package on April 1, 1965.

2 Cigarette tax rate increased from 8 cents per package to 13 cents per package on April 28, 1971.

3 Cigarette tax rate increased from 13 cents per package to 14 cents per package on August 30, 1981.

4 Cigarette tax rate increased from 14 cents per package to 18 cents per package on May 1, 1982.

Table 4

Comparative Pari-mutuel Report

Organization	AMOUNT WAGERED		AMOUNT TAXABLE		TAX PAID		INCREASE IN TAX PAID 1982 Over 1981
	1982	1981	1982	1981	1982	1981	
Hall County Livestock Improvement Assoc.	\$ 23,719,172	\$ 23,779,717	\$ 22,719,172	\$ 22,779,717	\$1,135,958.60	\$1,138,985.85	\$ (3,027.25)
Knights of Ak-Sar-Ben	115,941,609	114,604,139	114,941,609	113,604,139	5,747,080.45	5,680,206.95	66,873.50
Nebraska State Board of Agriculture	31,046,074	29,176,653	30,046,074	28,176,653	1,502,303.70	1,408,832.65	93,471.05
Platte County Agriculture Society	8,512,210	8,153,218	7,512,210	7,153,218	375,610.50	357,660.90	17,949.60
Atokad Agriculture & Racing Assoc.	3,828,680	5,655,569	—0—	4,655,569	127,717.00 ¹	—0—	127,717.00
Total	\$183,047,745	\$181,369,296	\$175,219,065	\$176,369,296	\$8,888,670.25	\$8,585,686.35	\$302,983.90

¹In 1981 Atokad had a tax liability of \$232,778.45 but were not able to pay. In 1982 Atokad paid \$65,217.00 tax liability for current year and \$62,500.00 for prior year tax liability.

History of Pari-mutuel Wagering Tax Rates Effective following Fonnor Park Races in 1959

Year	Rate
1959	2%
1960	2%
1961	2%
1962	2%
1963	3%
1964	3%
1965	4%
1966	4%
1967	4%
1968	4%
1969	4%
1970	4%
1971	4%
1972	4%
1973	5%
1974	5%
1975	5%
1976	5%
1977	5%
1978	5%
1979	5%
1980	5%
1981	5%
1982	5%

Importing Dealers Net Taxable Gallons and Calculated Net Tax Due

Table 5

Month	1982 Net Taxable Gallons	1982 Calculated Net Tax Due
January	51,343,624	\$ 7,074,083
February	46,875,925	6,452,782
March	53,605,852	7,381,083
April	63,772,889	8,655,343
May	60,655,274	8,243,514
June	60,359,590	8,191,172
July	63,795,663	8,657,419
August	58,419,806	7,924,575
September	53,444,343	7,246,756
October	54,972,951	7,635,983
November	54,602,599	7,571,336
December	49,016,523	6,817,775
Total.	670,865,039	\$91,851,821

Special Fuels Net Taxable Gallons and Calculated Net Tax Due

Table 6

Month	1982 Net Taxable Gallons	1982 Calculated Net Tax Due
January	10,858,994	\$ 1,487,444
February	10,870,036	1,489,132
March	12,564,343	1,722,081
April	12,648,921	1,707,456
May	11,712,659	1,581,088
June	11,873,501	1,602,236
July	12,008,869	1,620,615
August	12,534,697	1,692,066
September	13,206,700	1,782,856
October	13,886,238	1,915,981
November	12,709,124	1,752,589
December	11,609,721	1,601,278
Total.	146,483,803	\$19,954,822

Table 7

Interstate Motor Carriers Net Taxable Gallons and Calculated Net Tax Due for 1982

Month	Calculated Gallons Used in Nebraska	Gallons Purchased in Nebraska	Net Taxable Gallons	Calculated Net Tax Due
January	611,571	729,258	(117,687)	\$ (16,358)
February . . .	578,823	697,811	(118,988)	(16,540)
March	26,097,469	22,996,268	3,101,201	431,068
April	721,050	835,903	(114,853)	(15,734)
May	597,350	675,221	(77,871)	(10,669)
June	27,434,287	23,298,128	4,136,159	566,654
July	551,021	685,057	(134,036)	(18,362)
August	583,797	722,482	(138,685)	(19,000)
September . .	28,315,126	23,574,055	4,741,071	649,256
October	673,652	860,153	(186,501)	(26,110)
November . .	625,024	795,585	(170,561)	(23,879)
December . .	28,142,876	23,798,531	4,344,345	608,208
Total	114,932,046	99,668,452	15,263,594	\$2,108,804

Table 8

Aviation Fuels Net Taxable Gallons and Calculated Net Tax Due for 1982

Month	1982 Net Taxable Gallons	1982 Calculated Net Tax Due
January	2,353,789	\$ 116,592
February	2,295,159	113,669
March	2,508,786	124,190
April	2,371,975	117,423
May	2,333,078	115,511
June	2,617,289	129,666
July	2,898,897	143,543
August	2,746,316	135,967
September	2,506,167	124,137
October	2,543,012	126,021
November	2,411,380	119,460
December	2,546,974	126,217
Total	30,132,822	\$1,492,396

Gasohol Net Taxable Gallons

Table 9

Month	Calendar Year 1982	Calendar Year 1981	Net Change	Percent Change
January	3,637,358	2,514,282	1,123,076	44.7%
February	4,015,892	2,307,797	1,708,095	74.0
March	4,816,927	2,414,587	2,402,340	99.5
April	4,772,195	2,315,523	2,456,672	106.1
May	4,733,525	2,396,495	2,337,030	97.5
June	6,188,134	2,584,765	3,603,369	139.4
July	7,279,097	2,617,667	4,661,430	178.1
August	9,253,869	2,477,974	6,775,895	273.4
September	10,523,837	2,546,626	7,977,211	313.2
October	11,029,694	2,632,668	8,397,026	319.0
November	11,431,086	2,713,029	8,718,057	321.3
December	12,282,535	3,667,166	8,615,369	234.9
Total	89,964,149	31,188,579	58,775,570	188.5

Litter Fee Receipts

Table 10

Month	Calendar Year 1982	Calendar Year 1981
January	\$ 33,398	\$ 3,774
February	946	1,917
March	584	110
April	2,213	208
May	(131)	675
June	559	102
July	46,387	34
August	28,867	49,407
September	206,393	192,362
October	183,353	179,928
November	5,100	16,004
December	5,876	10,528
Total	\$513,545	\$455,049

Table 11

Lodging Tax Returned to Counties for 1982

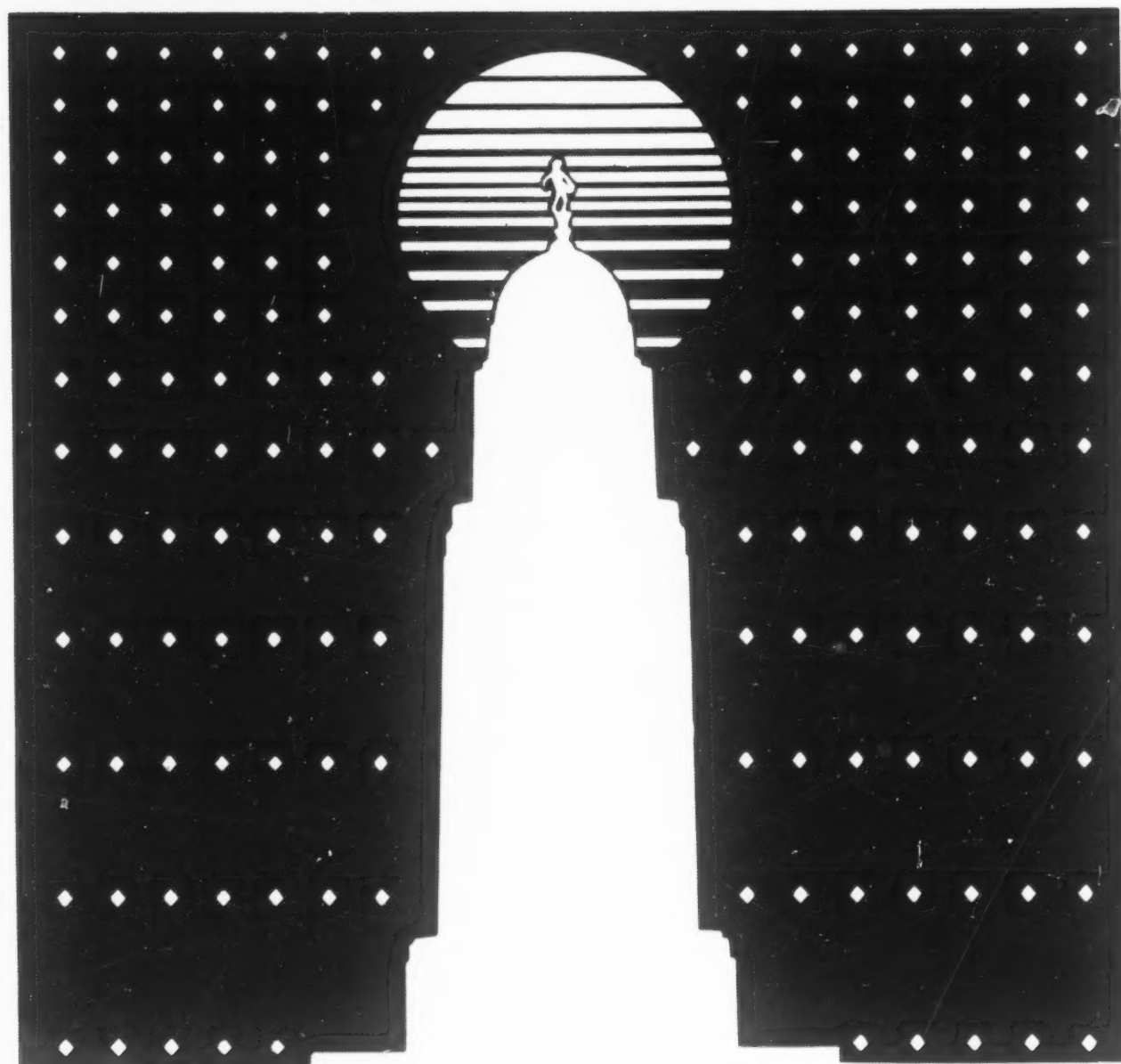
County	Total Lodging Tax Returned 1982	Total Lodging Tax Returned 1981	Net Change	Percent Increase
Adams, ...	\$ 36,130	\$ 30,024	\$ 6,106	20.4%
Buffalo, ...	103,207	95,869	7,338	7.7
Custer*, ...	5,675	—	5,675	—
Dawes, ...	18,246	21,064	(2,818)	(13.4)
Dawson*, ...	4,390	—	4,390	—
Douglas, ...	590,984	563,737	27,247	4.8
Hall, ...	115,474	109,082	6,392	5.9
Keith, ...	47,029	43,748	3,281	7.5
Kimball*, ...	9,465	10,334	(869)	(8.4)
Lancaster, ...	220,309	217,512	2,797	1.3
Lincoln, ...	113,335	112,653	682	0.6
Madison*, ...	36,395	—	36,395	—
Morrill*, ...	391	—	391	—
Platte*, ...	16,550	—	16,550	—
Red Willow*, ...	8,356	—	8,356	—
Sarpy, ...	35,699	36,613	(914)	(2.5)
Scotts Bluff, ...	41,934	42,536	(602)	(1.4)
Sheridan*, ...	2,912	—	2,912	—
York, ...	33,247	31,898	1,349	4.2
Total, ...	\$1,439,728	\$1,315,070	\$124,658	9.5

*See chronology for effective dates and tax rate.

CHRONOLOGY OF NEBRASKA LODGING TAX

Effective Date	State Rate	Counties with 2% Tax	Counties with 1% Tax
July 19, 1980	1%	—	—
August 1, 1980	1%	Buffalo, Dawes, Douglas, Hall, Keith Kimball*, Lancaster, Lincoln, Sarpy, and York	—
January 1, 1981	1%	Adams and Scotts Bluff	—
January 1, 1982	1%	Madison	—
April 1, 1982	1%	Custer	Red Willow
July 1, 1982	1%	Platte and Sheridan	—
October 1, 1982	1%	Dawson and Morrill	Kimball*

*Effective October 1, 1982, Kimball County reduced their lodging tax to 1%.



PROPERTY TAX

In 1857, the Territorial Legislature adopted a property tax based on the Iowa Revenue Code which became the major source of state and local operating revenue. Intangible property was added to the tax base by the 1921 legislature. Although the tax remains primarily a tax on real property, changes have been made in the classification of property

as well as the ratio of assessed to actual values.

The growing need for public services caused property tax levies to steadily increase. Simultaneously, the importance of property (real property in particular) declined as a measure of wealth. The necessity for relieving property tax levies and providing new sources of revenue became apparent.

A constitutional amendment abolishing the property tax as a source of state revenue was approved by the voters of Nebraska in November 1966. In addition, the 77th Legislature repealed head and poll taxes, the tax on household goods, and certain miscellaneous personal property taxes. The Legislature adopted two broad based taxes in the

Revenue Act of 1967 to obtain revenue in place of the taxes which were repealed. Property taxes are now levied exclusively by local units of government in Nebraska.

PERSONAL PROPERTY EXEMPTION

The 1972 Legislature enacted a law providing a partial exemption for taxation of certain classes of personal property. The classes of property which qualified for the exemption were agricultural income-producing machinery and equipment; business inventory; livestock; grain and seed; and poultry, fish, and fur-bearing animals.

This legislation provided for a 12½ percent exemption of actual value for calendar year 1973 on the classes of personal property enumerated above. This exemption increased by 12½ percent a year until a total of 62½ percent of actual value was exempted in 1977.

The 1977 legislature enacted LB 518, which extended this exemption to provide for the complete exemption of the above enumerated classes of personal property except for business inventory and livestock in calendar year 1978. The legislature also appropriated \$58.6 million as Personal Property Tax Relief for the reimbursement of these exemptions. Business inventories became totally tax exempt for calendar year 1979 and a reimbursement of \$62.2 million was appropriated for fiscal year 1979-80. Livestock became totally exempt in calendar year 1980 and a reimbursement of \$70 million was appropriated for fiscal year 1980-81.

The 1980 Legislature provided in LB 284 for the Personal Property Tax Relief of \$70 million to be distributed as follows: \$37,977,600 based on agricultural real estate in each county, \$31,022,400 based on commercial and industrial real estate in each county, and \$1,000,000 based on suburban and residential real estate in each county. This formula is to be followed for fiscal years 1980-81 and 1981-82.

LB 816 passed by the 87th Legislature, second session 1982, eliminated the Personal Property Tax Relief and the Government Subdivision Fund. LB 816 provided for the distribution in fiscal year 1982-83 for \$44,813,000 for the School Foundation and Equalization Fund, \$2,187,000 for aid to Technical Community Colleges, \$700,000 for aid to Natural Resources Districts, \$17.9 million for aid to incorporated municipalities, and \$17 million for aid to the counties. The governor through his veto power, and a special session of the Legislature reduced the amounts of aid. The school districts received \$40,616,100, incorporated municipalities aid was \$17,068,660, aid to counties was \$16,660,000, and aid to Natural Resource Districts was \$686,000.

The distribution of aid to incorporated municipalities is based on the ratio of the particular incorporated municipality's population to the total population of all incorporated municipalities. The population figures are from the 1980 Census of Population report of the Bureau of the Census. The distribution of aid to the counties is based on the ratio of the total amount of property taxes levied by the particular county for county purposes to the total amount of property taxes levied by all the counties.

HOMESTEAD EXEMPTION

The 1969 Legislature enacted a limited homestead exemption law providing direct property tax relief to individual owners of residential property. This law, with some exceptions, provided for an exemption of \$800 of actual value for a residence valued at \$4,000 or more. This law defines homestead as a residence or mobile home and the land surrounding it, not exceeding one acre, or a residence or mobile home located on land leased by the owner of the residence or mobile home, or a residential unit in a dwelling complex owned by a not-for-profit corporation. To qualify, the homestead must be occupied by the owner of record on January 1 of the year for which application for exemption is made. This application must be made to the county assessor on or before April 1.

The legislature increased the benefits of the homestead exemption to the following:

- 100% of first \$35,000 of actual value for single, widowed, separated, or divorced person 65 or over with adjusted gross income of \$4,300 or less.
- 80% of first \$35,000 of actual value for single, widowed, separated, or divorced persons 65 or over with adjusted gross income between \$4,301 and \$4,800.
- 60% of first \$35,000 of actual value for single, widowed, separated, or divorced persons 65 or over with adjusted gross income between \$4,801 and \$5,300.
- 40% of first \$35,000 of actual value for single, widowed, separated, or divorced persons 65 or over with adjusted gross income between \$5,301 and \$5,800.

- 20% of first \$35,000 of actual value for single, widowed, separated, or divorced persons 65 or over with adjusted gross income between \$5,801 and \$6,300.
- 100% of first \$35,000 of actual value for married couples with one spouse 65 or over with adjusted gross income of \$7,400 or less.
- 80% of first \$35,000 of actual value for married couples with one spouse 65 or over with adjusted gross income between \$7,401 and \$7,900.
- 60% of first \$35,000 of actual value for married couples with one spouse 65 or over with adjusted gross income between \$7,901 and \$8,400.
- 40% of first \$35,000 of actual value for married couples with one spouse 65 or over with adjusted gross income between \$8,401 and \$8,900.
- 20% of first \$35,000 of actual value for married couples with one spouse 65 or over with adjusted gross income between \$8,901 and \$9,400.
- 100% of first \$35,000 of actual value for married couples with both 65 or over with adjusted gross income of \$8,400 or less.
- 80% of first \$35,000 of actual value for married couples with both 65 or over with adjusted gross income between \$8,401 and \$8,900.
- 60% of first \$35,000 of actual value for married couples with both 65 or over with adjusted gross income between \$8,901 and \$9,400.
- 40% of first \$35,000 of actual value for married couples with both 65 or over with adjusted gross income between \$9,401 and \$9,900.
- 20% of first \$35,000 of actual value for married couples with both 65 or over with adjusted gross income between \$9,901 and \$10,400.
- 25% of actual value of homestead having actual value of \$1,500 or less.
- 20% of actual value of homestead having actual value in excess of \$1,500 but limited to the first \$4,000 of actual value.
- 50% of actual value of homestead having actual value of \$1,500 or less, for a veteran 70 or over, or the unremarried widow(er) of a veteran.
- 45% of the first \$4,000 of the actual value of a homestead having an actual value in excess of \$1,500 for a veteran 70 or over, or the unremarried widow(er) of a veteran.
- 90% of actual value for veteran (or unremarried widow) who received benefits from Veterans Administration for 100 percent disability, or unremarried widow of veteran who died during war or of service connected disability.
- 100% of actual value up to \$35,000 for veteran disabled by a non-military accident or illness.
- 100% of actual value up to \$35,000 for individuals disabled by paralysis of both legs, multiple amputation of lower extremities, progressive neurological, neuromuscular disease, or multiple amputation of both arms above the elbow.

STATISTICAL DATA

Table 1 lists the assessed valuation of the state by year from 1867 to 1982 as reported on the certificate of taxes levied, the total state taxes levied for the various years, and the total of all property taxes levied for all purposes. For 1920 and prior years, property was assessed at one-fifth of its actual value. For 1921 through 1952, property was assessed at its actual value. In 1953, 1954, and 1955, property was assessed at 50 percent of its actual value and in 1956 and 1957, property was assessed at 50 percent of its base value. From 1958 through 1980, property was assessed at 35 percent of its actual value. LB 187, 1979 Legislative Session, changed the level of assessment to 100 percent of actual value, effective 1981. The valuation shown is reported by the county assessors with the tax computed thereon. The total shown for all property taxes includes special assessments.

Table 2 lists and makes a graphical comparison of the tangible property taxes levied from 1972 to 1982.

The 1982 county actual valuations and their corresponding tax rate as reported by the county assessors on the certificate of taxes levied are listed in Table 3. The amounts the counties were reimbursed for the 1982 homestead exemption and personal property tax relief are also listed. The homestead exemption statistics are based on information from the counties as of June 1, 1982.

Table 4 shows the actual valuation of major cities and villages within a county, along with the city levies. The information shown was reported by the county assessors on the 1982 certificate of taxes levied.

Table 5 is the distribution by county of payments in lieu of taxes by Nebraska public power districts. It includes the amount received by the state of Nebraska, counties, cities and villages, school districts and miscellaneous districts. It also shows the total payments in lieu of taxes. These payments are from every public corporation and political subdivision of the state, which are organized primarily to provide electricity or irrigation, and which sells electricity at retail to incorporated cities and villages. This sum is equivalent to five percent of the gross revenue derived by it, plus a fixed amount based on 1957 levies.

The selected taxes levied for 1982 as determined by the county assessors or clerks and reported

on the certificate of taxes levied are listed by county in Table 6. Included in the taxes shown are the payments in lieu of taxes.

The actual values reported on the abstract of assessment of tangible property for 1982 are listed by county in Table 7. Also included are the actual values of the franchise assessment of public utility companies and the property of railroads as assessed by the State Board of Equalization and Assessment of 1982. The total of these actual value amounts is used to derive each county's valuation figures set by the State Board of Equalization and Assessment.

Table 8 is a summarization of the major categories of personal property actual values for 1982 detailed in Tables 10 and 11.

Table 9 lists oil and mineral interests actual values and is a summarization of all real estate actual values as reported on the abstract of assessment of tangible property for 1982. The real estate actual values are detailed in Tables 13 and 15.

Table 10 is the breakdown of actual value of tangible individual personal property as reported on the abstract of assessment for 1982.

Table 11 is the breakdown of actual values of special schedules of tangible property as reported on the abstract of assessment for 1982.

Table 12 shows the number of property tax regular and special schedules by county for 1982.

Table 13 shows by county the actual value of agricultural land and rural (unincorporated land), including improvements, as reported on the abstract of assessment for 1982. The first column figures on total agricultural land are further broken down in Table 14 by types of land and acres of such land by county.

Table 15 shows by county the actual value of urban real estate for 1982. This includes industrial, commercial and residential land, and improved lots of each type, as reported on the abstract of assessment.

History of Assessed Valuation and Total Property Tax

Table 1

Year	Assessed Valuation	Total State Property Tax	Total State Mill Levy	Total of All Property Taxes
1867	\$ 20,069,222	\$ 100,576	—	—
1868	32,623,550	166,426	—	—
1869	42,123,595	204,813	—	—
1870	53,709,828	310,521	—	—
1871	55,513,658	333,098	—	—
1872	69,873,818	401,773	—	—
1873	78,239,692	477,725	—	—
1874	80,754,044	502,933	—	—
1875	75,467,398	547,124	—	—
1876	74,178,645	540,315	—	—
1877	71,311,578	440,424	—	—
1878	74,389,535	467,780	—	—
1879	75,369,798	454,192	—	—
1880	90,499,618	356,490	—	—
1881	93,142,456	573,066	—	—
1882	98,537,475	597,089	—	—
1883	110,543,644	818,621	—	—
1884	123,615,886	951,875	—	—
1885	133,418,699	1,027,018	—	—
1886	143,931,570	1,117,904	—	—
1887	160,506,266	1,305,659	—	—
1888	176,012,820	1,325,887	—	—
1889	182,763,538	1,191,632	—	—
1890	184,770,304	1,717,524	—	—
1891	183,138,236	1,217,380	—	—
1892	186,432,376	1,240,964	—	—
1893	194,733,124	1,263,995	—	—
1894	171,468,207	1,196,276	—	—
1895	183,717,498	1,257,008	—	—
1896	167,078,270	1,287,688	—	—
1897	165,193,736	1,181,919	—	—
1898	167,810,764	1,163,267	—	—
1899	168,105,905	1,286,792	—	—
1900	171,747,593	1,208,084	—	—
1901	174,439,095	1,232,891	—	—
1902	180,091,492	1,131,124	—	—
1903	188,458,379	1,512,316	—	—
1904	294,779,244	1,768,675	6.75	—
1905	304,470,961	2,131,296	7.00	—
1906	313,060,301	2,191,421	7.00	—
1907	329,413,349	2,305,893	7.00	—
1908	391,735,464	2,448,346	5.50	—
1909	398,985,819	2,194,421	5.50	—
1910	412,138,607	2,060,293	5.50	—
1911	415,670,075	2,577,154	6.20	—
1912	463,371,899	2,409,533	5.20	—
1913	470,690,414	3,671,385	7.80	—
1914	471,940,195	3,681,085	7.80	—
1915	481,931,239	3,277,130	6.80	—
1916	500,827,274	3,055,046	6.10	—
1917	528,891,424	4,484,999	8.48	—
1918	567,947,914	4,361,839	7.68	—
1919	568,921,750	7,395,980	13.00	32,950,800.73
1920	762,284,909	7,932,573	10.39	40,042,226.43
1921	3,212,737,091	10,930,607	3.30	51,600,457.36
1922	3,202,705,714	7,366,114	2.30	59,365,699.26
1923	3,202,926,404	6,404,457	2.00	53,457,481.56
1924	3,186,488,549	5,736,510	1.80	53,280,124.74
1925	3,176,773,795	7,482,542	2.35	53,447,380.50
1926	3,177,159,318	5,718,886	1.80	55,967,004.92
1927	3,141,146,610	11,779,299	3.75	54,970,346.96
1928	3,125,855,462	6,439,262	2.06	66,028,255.91
1929	3,167,489,300	7,645,798	2.40	58,273,807.24
1930	3,102,050,571	7,258,798	2.34	59,442,398.97
1931	3,045,793,706	6,213,419	2.04	58,485,076.39
1932	2,521,000,981	5,974,772	2.37	56,424,184.07
1933	2,073,283,250	4,955,147	2.39	49,588,994.64
1934	2,059,678,928	4,424,207	2.10	42,906,527.94
1935	2,030,243,533	4,467,760	2.15	42,068,482.03
1936	2,060,835,168	3,732,183	1.76	43,878,947.41
1937	2,058,224,967	5,536,161	2.64	44,113,357.43
1938	2,033,302,482	6,213,375	2.68	47,024,422.95
1939	2,047,519,591	6,111,012	2.61	47,183,558.77
1940	1,822,271,788	4,940,238	2.57	46,819,088.50
1941	1,949,755,725	5,281,982	2.71	45,713,054.72
1942	2,042,442,436	4,881,437	2.39	46,271,291.87
1943	2,123,882,890	5,267,230	2.48	47,710,476.32
1944	2,115,063,748	6,646,877	2.54	50,165,759.16
1945	2,153,798,946	6,116,789	2.84	51,814,011.79
1946	2,160,972,214	7,131,208	3.30	57,511,244.81
1947	2,315,369,866	13,869,065	5.99	63,243,778.23
1948	2,499,222,769	13,145,912	5.26	81,396,348.29
1949	2,640,565,444	15,473,713	5.86	90,287,526.48
1950	2,719,489,560	15,664,260	5.76	92,664,524.15
1951	3,014,247,550	19,863,891	6.50	107,576,591.44
1952	3,104,475,679	21,669,240	6.98	120,653,280.82
1953	3,383,619,610	19,455,813	5.75	122,746,134.67
1954	3,043,753,089	20,362,708	6.69	124,347,195.93
1955	3,059,667,319	25,028,078	8.18	128,041,382.23
1956	2,958,572,814	23,934,854	8.09	142,627,677.96
1957	2,968,251,035	24,428,706	8.23	146,212,379.98
1958	3,026,479,555	24,121,042	7.97	153,525,482.79
1959	3,175,671,129	26,834,421	8.45	161,513,035.51
1960	3,212,807,088	27,081,963	8.43	175,700,835.31
1961	3,278,007,212	27,568,040	8.43	189,000,049.35
1962	3,367,219,071	28,385,657	8.43	198,260,199.20
1963	3,458,065,766	33,871,754	9.795	214,740,261.73
1964	3,553,328,531	32,477,422	9.14	235,101,945.65
1965	3,820,136,676	47,692,115	11.73	264,171,142.15
1966	4,338,036,742	49,317,339	10.67	278,511,201.58
1967	4,250,081,231	—	—	308,319,630.21
1968	4,449,874,119	—	—	296,865,045.75
1969	5,134,365,585	—	—	296,769,458.27
1970	5,375,575,178	—	—	325,400,472.71
1971	5,537,901,733	—	—	352,520,993.90
1972	5,731,535,854	—	—	390,787,447.41
1973	6,077,281,894	—	—	410,464,626.27
1974	6,503,268,242	—	—	415,893,061.77
1975	6,748,224,013	—	—	453,597,037.65
1976	7,017,779,158	—	—	527,417,744.70
1977	7,627,733,927	—	—	597,045,719.12
1978	7,611,655,151	—	—	640,633,654.96
1979	11,980,807,548	—	—	631,182,814.55
1980	12,671,717,612	—	—	685,227,647.72
1981	37,323,254,040	—	—	710,984,868.00
1982	38,553,689,126	—	—	775,250,227.00
				821,983,034.00

1. In 187, 1979 Legislative Session changed the level of Assessment from 35 percent of actual value to 100 percent of actual value.

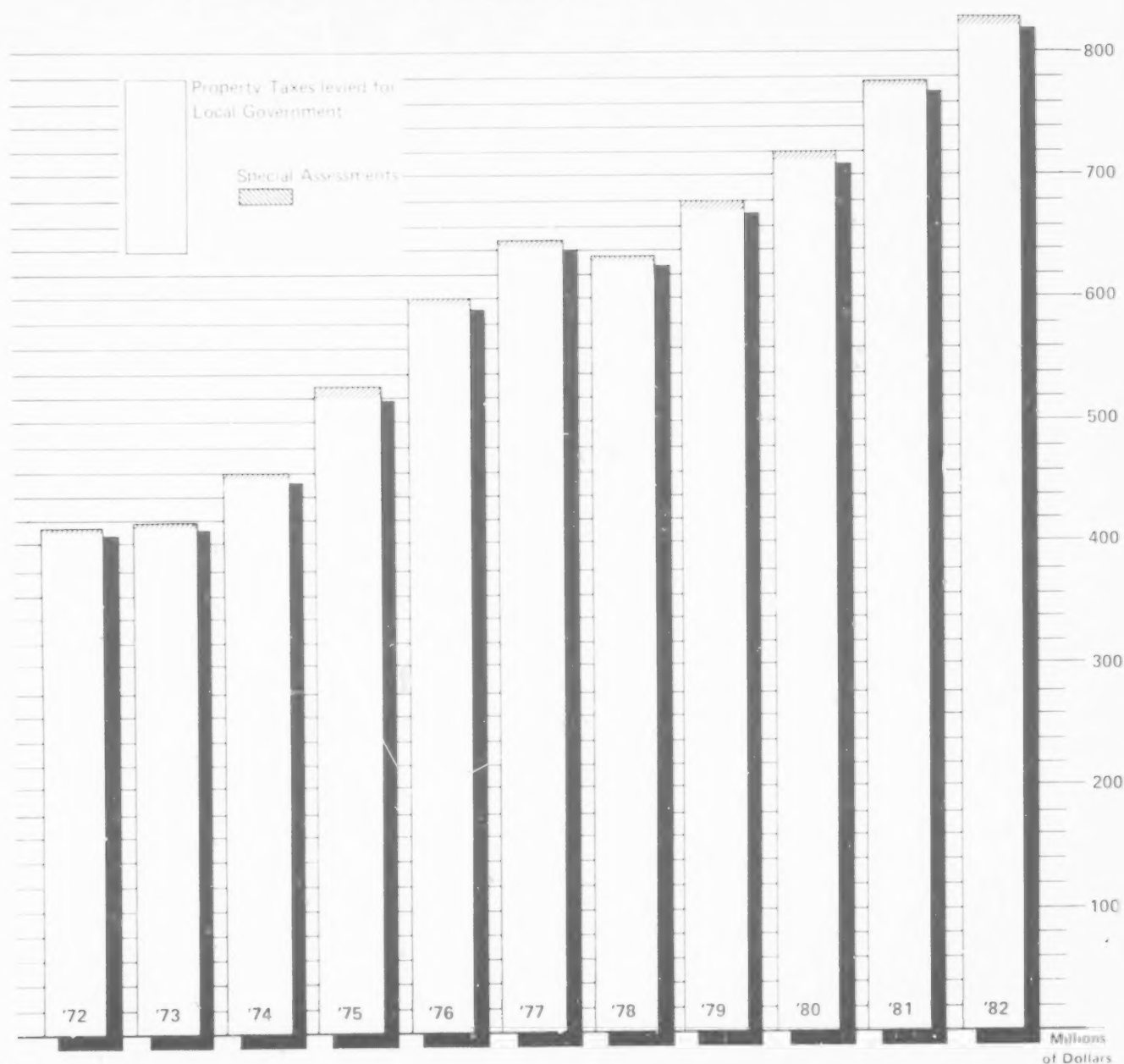
Table 2

Tangible Property Taxes Levied

Year	General Property Taxes Levied for Local Governments (1)	Special Assessments (2)	Total
1972	409,715,315	749,311	410,464,626
1973	415,705,269	187,792	415,893,061
1974	452,328,856	1,268,182	453,597,038
1975	526,583,742	834,002	527,417,744
1976	597,011,528	34,191	597,045,719
1977	638,849,456	1,784,199	640,633,655
1978	636,321,799	861,015	637,182,814
1979	683,162,818	2,064,829	685,227,647
1980	708,671,291	2,313,577	710,984,868
1981	774,041,775	1,208,452	775,250,227
1982	820,801,472	1,181,562	821,983,034

(1) Intangible taxes, head and poll taxes, and in lieu of tax payments are NOT included in this table.

(2) All special assessment taxes are for local subdivisions of government and reflect only special assessments. Special district taxes are included in the first column.



Actual Valuation, Property Taxes Levied, Rate, and Distributions of State Aid for 1982

Table 3

Counties	Total Actual Valuation	Total Property Taxes Levied	Average Tax Rate	Homestead Exemption Distribution	State Aid to Counties Distribution
Adams	\$ 764,962,540	\$ 14,064,921.44	1.8386	\$ 644,242.19	\$ 249,633.44
Antelope	302,796,612	5,339,886.50	1.7635	173,700.98	99,143.66
Arthur	37,483,326	490,524.93	1.3086	1,778.14	14,377.58
Banner	78,508,723	1,123,433.31	1.4310	1,797.18	38,901.10
Blaine	40,626,280	701,485.35	1.7267	7,563.38	17,093.16
Boone	258,589,610	4,264,311.55	1.6491	141,093.08	127,315.72
Box Butte	323,096,165	6,223,325.36	1.9262	255,116.89	166,300.12
Boyd	78,694,870	1,592,520.29	2.0237	81,744.64	36,751.96
Brown	149,262,913	2,362,110.30	1.5825	107,661.72	89,947.34
Buffalo	803,003,595	15,116,218.13	1.8825	502,025.68	327,169.08
Burt	288,290,911	6,211,546.65	2.1546	215,515.20	143,109.40
Butler	329,501,193	5,265,371.16	1.5980	153,311.17	124,856.04
Cass	501,086,923	10,682,843.01	2.1319	321,897.71	201,302.78
Cedar	298,213,940	5,411,912.96	1.8148	190,171.36	113,454.60
Chase	228,346,848	3,859,551.82	1.6902	86,017.24	101,409.42
Cherry	282,601,800	5,336,629.84	1.8884	123,538.94	181,677.30
Cheyenne	346,182,991	6,114,042.38	1.7661	217,855.26	142,792.86
Clay	354,618,248	5,351,355.76	1.5090	116,739.86	84,599.48
Colfax	281,684,875	5,155,493.28	1.8302	229,022.92	157,536.96
Cuming	357,813,937	6,054,382.31	1.6920	167,653.40	104,891.36
Custer	479,752,585	9,968,909.76	2.0779	302,280.25	230,874.28
Dakota	321,768,959	6,469,485.79	2.0106	280,099.92	91,763.28
Dawes	176,283,241	4,035,060.63	2.2890	251,205.00	94,645.46
Dawson	699,937,486	12,687,254.75	1.8126	437,487.74	369,235.58
Deuel	110,557,581	1,978,899.81	1.7899	43,762.37	65,407.16
Dixon	194,131,480	4,195,436.30	2.1611	186,967.80	108,723.16
Dodge	701,825,940	17,285,342.78	2.4629	890,463.33	275,323.16
Douglas	7,429,296,375	204,035,213.40	2.7464	7,833,893.89	3,178,561.40
Dundy	158,721,435	2,581,028.17	1.6261	30,247.02	59,542.84
Fillmore	331,880,608	5,539,979.36	1.6693	130,138.44	108,823.12
Franklin	198,594,866	3,445,971.85	1.7352	85,417.65	83,000.12
Frontier	210,932,159	3,577,750.48	1.6962	64,860.82	74,753.42
Furnas	223,426,135	3,829,771.56	1.7141	138,302.89	64,290.94
Gage	586,257,635	12,811,038.57	2.1852	626,831.13	269,941.98
Garden	131,634,009	2,255,075.31	1.7131	50,587.00	84,266.28
Garfield	73,097,217	1,490,749.77	2.0394	84,106.86	30,654.40
Gosper	167,287,743	2,266,729.11	1.3550	29,689.90	73,503.92
Grant	46,086,066	814,511.97	1.7674	9,295.50	22,441.02
Greeley	109,428,297	2,206,580.13	2.0165	68,011.95	40,983.60
Hall	1,151,663,002	23,826,335.63	2.0689	926,848.87	503,032.04
Hamilton	454,707,555	6,877,076.96	1.5124	88,611.07	123,217.36
Harlan	192,870,447	3,045,849.83	1.5792	85,040.43	70,021.98
Hayes	107,398,691	1,380,089.92	1.2850	7,108.69	33,020.12
Hitchcock	188,891,183	3,044,922.36	1.6120	61,594.06	59,709.44
Holt	382,191,236	6,625,523.16	1.7336	236,477.34	165,667.04
Hooker	35,679,129	584,308.35	1.6377	17,304.76	21,941.22
Howard	211,958,510	4,461,751.08	2.1046	128,807.92	105,774.34
Jefferson	291,088,705	5,899,767.71	2.0268	265,343.70	169,798.72
Johnson	152,406,235	3,128,723.81	2.0529	132,302.66	80,734.36
Kearney	332,234,500	5,024,778.62	1.5124	92,004.94	135,245.88
Keith	278,063,345	5,741,470.52	2.0648	181,819.87	130,564.42
Keya Paha	41,057,553	756,848.55	1.8434	15,133.45	28,405.30
Kimball	203,978,326	4,036,822.52	1.9790	54,513.19	126,232.82
Knox	276,760,953	5,810,584.43	2.0995	303,441.26	117,586.28
Lancaster	3,845,371,385	92,668,307.75	2.4099	3,632,609.28	1,731,557.10
Lincoln	937,397,090	17,614,350.12	1.8791	726,279.53	300,079.92
Logan	45,938,173	721,340.18	1.5702	13,528.62	15,227.24
Loup	38,918,550	724,152.02	1.8607	10,221.78	18,759.16
Madison	692,300,707	13,015,225.38	1.8800	635,598.13	247,717.54
McPherson	38,381,275	469,595.36	1.2235	3,052.97	9,246.30
Merrick	317,856,740	5,369,130.79	1.6892	147,945.49	133,679.84
Morrill	188,054,353	3,391,200.04	1.8033	129,289.02	115,670.38
Nance	160,289,374	2,845,715.00	1.7754	117,237.81	63,657.86
Nemaha	223,014,863	4,255,667.14	1.9082	164,383.35	113,171.38
Nuckolls	251,957,280	4,380,588.61	1.7386	139,468.04	104,824.72
Otoe	373,617,347	8,460,854.05	2.2646	374,703.81	218,712.48
Pawnee	125,831,777	2,340,949.44	1.8604	75,593.88	73,737.16
Perkins	218,645,620	3,852,973.74	1.7622	51,844.14	89,347.58
Phelps	465,804,265	6,596,758.27	1.4162	175,767.38	170,131.92
Pierce	247,310,656	4,373,110.84	1.7683	200,085.32	98,144.06
Platte	686,923,268	12,599,693.48	1.8342	515,606.52	291,066.86
Polk	274,922,588	4,500,589.10	1.6370	106,726.12	110,739.02
Red Willow	352,527,029	6,650,987.10	1.8867	327,305.00	133,613.20
Richardson	333,640,635	5,503,769.27	1.6496	271,052.37	142,343.04
Rock	116,933,176	1,470,088.82	1.2572	31,782.64	58,060.10
Saline	410,172,498	7,575,915.50	1.8470	306,859.71	193,889.08
Sarpy	1,218,047,920	31,221,667.02	2.5633	859,558.46	516,193.44
Saunders	494,399,920	11,163,605.25	2.2580	429,363.81	226,859.22
Scotts Bluff	693,949,824	16,282,083.73	2.3463	751,391.77	286,202.14
Seward	402,899,063	8,612,609.17	2.1377	289,742.58	226,376.08
Sheridan	219,852,922	4,070,091.44	1.8513	132,702.42	147,441.00
Sherman	133,220,460	3,022,204.51	2.2686	110,836.54	75,736.36
Sioux	81,309,675	1,232,994.00	1.5164	10,465.07	24,323.60
Stanton	205,398,035	3,629,755.78	1.7672	93,513.13	67,323.06
Thayer	286,617,820	5,591,914.85	1.9510	156,552.40	144,825.38
Thomas	34,830,080	640,978.65	1.8403	8,618.26	20,025.32
Thurston	143,150,513	3,502,116.75	2.4465	109,024.15	79,934.68
Valley	153,728,241	3,493,898.04	2.2728	161,814.50	83,399.96
Washington	343,870,983	7,806,317.77	2.2701	269,669.41	163,168.04
Wayne	244,015,440	4,541,861.40	1.8613	182,301.37	102,425.68
Webster	182,331,169	3,295,221.44	1.8073	112,477.53	90,397.16
Wheeler	80,827,560	1,182,363.81	1.4628	10,252.29	37,135.14
York	532,175,369	9,689,317.10	1.8207	210,087.08	214,914.00
Totals	\$38,553,689,126	\$820,801,471.99	2.1290	\$29,963,704.30	\$16,660,000.00

Table 4

Cities and Villages Valuations and Levies for 1982

Cities and Villages	Actual Valuation	City Levy
* County Seat		
Adams		
Ayr	\$ 1,704,305	.4917
Hastings*	362,578,360	.7394
Holstein	3,940,385	.3931
Juniata	11,239,930	.4102
Kenesaw	10,597,765	.4838
Prosser	1,055,870	.0479
Roseland	5,155,620	.3373
Trumbull	21,690	.6092
Antelope		
Brunswick	2,538,800	.6969
Clearwater	4,237,429	.3737
Elgin	11,125,027	.7270
Elgin*	25,253,548	.7992
Oakdale	2,951,071	.5212
Orchard	5,830,961	.5845
Royal	659,242	.9150
Tilden	3,022,727	.6976
Arthur		
Arthur*	1,175,753	.5103
Banner		
Blaine		
Brewster*	359,470	.2271
Dunning	1,438,550	.4700
Halsey	124,952	.5951
Boone		
Albion*	27,305,715	.5599
Cedar Rapids	5,325,805	.7446
St. Edward	10,557,485	.5873
Petersburg	4,176,875	1.1652
Primrose	1,358,440	.9910
Box Butte		
Alliance*	155,302,440	.7726
Hemingford	10,488,065	.8480
Boyd		
Anoka	130,194	—
Bristow	1,007,887	.4769
Butte*	4,451,849	.4425
Gross	31,474	—
Lynch	2,630,353	1.2831
Monowi	56,102	.8022
Naper	1,031,797	.5431
Spencer	7,027,589	.8359
Brown		
Ainsworth*	36,626,398	.1047
Johnstown	648,733	.3206
Long Pine	5,961,341	.4722
Buffalo		
Amherst	2,393,381	.7247
Elm Creek	8,298,159	.8705
Gibbon	15,887,658	1.0308
Kearney*	307,838,095	.4752
Miller	1,210,279	.1333
Pleasanton	3,555,916	.5361
Ravena	15,254,042	.5882
Riverdale	2,645,195	.1166
Shelton	10,263,338	.6341
Burt		
Craig	1,659,516	1.5208
Decatur	5,480,075	1.0999
Lyons	14,825,083	.7979
Oakland	15,364,848	1.1028
Tekamah*	25,977,074	1.1973

Cities and Villages	Actual Valuation	City Levy
Butler		
Abie	804,289	.3138
Bellwood	5,544,641	.5304
Brainard	4,220,955	.7809
Bruno	1,473,289	.5973
David City*	38,228,166	.9994
Dwight	2,154,467	.3637
Garrison	1,902,352	.0336
Linwood	909,794	.2550
Octavia	895,165	.6559
Rising City	6,090,614	.5488
Surprise	545,076	—
Ulysses	2,692,845	.8430
Cass		
Alva	1,458,613	.5958
Avoca	2,348,168	.6702
Cedar Creek	7,944,593	.1855
Eagle	10,233,604	.7109
Elmwood	7,535,748	.5599
Greenwood	6,595,085	.7498
Louisville	10,830,741	.8959
Manley	1,764,843	.5100
Murdock	3,593,385	.5058
Murray	6,234,681	.3480
Nehawka	3,311,339	.6541
Plattsmouth*	60,005,646	.5530
South Bend	897,240	.1170
Union	3,074,866	.5151
Weeping Water	13,242,139	.5760
Cedar		
Bellevue	1,762,320	.2792
Coleridge	5,930,005	.8093
Fordyce	1,213,010	.6882
Hartington*	18,508,010	.9433
Laurel	12,682,070	.6752
Magnet	712,150	1.0368
Obert	263,090	.6478
Randolph	12,026,265	.6354
St. Helena	679,625	.3372
Wynot	1,390,410	.7436
Chase		
Imperial*	33,247,328	.8361
Lamar	—	—
Wauneta	10,825,454	.9321
Cherry		
Cody	1,717,069	.3937
Crookston	864,689	.5268
Kilgore	923,129	.4506
Merriman	1,727,011	.9811
Nenzel	176,733	—
Valentine*	44,878,906	.8108
Wood Lake	687,533	.5076
Cheyenne		
Dalton	4,127,378	.5917
Gurley	2,833,151	.8990
Lodgepole	4,423,397	.6749
Potter	5,152,184	.7475
Sidney*	93,894,676	.3654
Clay		
Clay Center*	11,350,439	1.0157
Deweese	1,017,865	.5895
Edgar	7,236,621	.9460
Fairfield	6,451,780	.8692
Glenvil	3,464,737	.6338
Harvard	10,183,192	1.1577
Ong	1,400,048	1.2545
Saronville	650,331	.3183
Sutton	21,104,846	.6294
Trumbull	4,133,171	.6092

Cities and Villages	Actual Valuation	City Levy
Colfax		
Clarkson	8,956,415	.9017
Howells	7,660,980	.5779
Leigh	5,345,185	.8724
Rogers	1,156,645	.2182
Schuyler*	53,030,085	.6725
Cuming		
Bancroft	6,962,618	.4120
Beemer	9,052,394	.5240
West Point*	54,513,624	.6499
Wisner	18,410,283	.7310
Custer		
Anselmo	1,500,590	1.1400
Ansley	5,271,065	.9760
Arnold	8,905,760	1.1068
Berwyn	995,100	.3856
Broken Bow*	57,842,240	1.1494
Callaway	5,774,675	.7645
Comstock	1,514,580	.9713
Mason City	1,718,355	1.5198
Merna	4,369,840	1.0744
Oconto	1,695,820	.6165
Sargeant	9,289,605	.7179
Dakota		
Dakota City*	16,366,539	1.0174
Emerson	3,051,167	.6594
Homer	6,677,540	.5661
Hubbard	2,073,378	.3072
Jackson	2,868,231	.3052
So. Sioux City	141,023,806	.4824
Dawes		
Chadron*	70,094,825	.6507
Crawford	12,249,700	1.1429
Marsland		
Whitney	740,106	.4339
Dawson		
Cozad	68,918,686	.5530
Eddyville	1,015,082	.4769
Farnam	3,417,297	1.3957
Gothenburg	53,007,210	.7395
Lexington*	119,507,152	.5852
Overton	7,000,255	.7388
Sumner	2,373,394	.8719
Deuel		
Big Springs	6,821,204	.6571
Chappell*	13,375,645	.9276
Dixon		
Allen	4,144,115	.2927
Concord	1,050,030	.4184
Dixon	1,095,395	.7121
Emerson	4,344,395	.6594
Martinsburg	617,550	.1964
Maskell	377,390	.8615
Newcastle	3,217,560	.6535
Ponca*	11,254,975	.8184
Wakefield	13,212,145	.7929
Waterbury	593,865	.8504
Dodge		
Dodge	9,835,665	.9793
Fremont*	326,677,945	.8585
Hooper	9,086,615	1.0414
Inglewood	2,310,490	.6634
Nickerson	2,214,795	.5768
North Bend	16,772,425	.4266
Scribner	11,390,680	1.1908
Snyder	4,159,560	.9564
Uehling	2,953,910	1.3209
Winslow	1,042,880	1.0589

Cities and Villages	Actual Valuation	City Levy
Douglas		
Bennington	7,633,440	.73410
Elkhorn	23,691,455	.90981
Omaha*	5,931,347,740	.80210
Ralston	96,640,940	.76105
Valley	27,685,850	.86102
Waterloo	6,426,445	.89830
Dundy		
Benkelman*	13,940,130	.8991
Haigler	1,945,795	.6235
Fillmore		
Exeter	8,320,775	1.3103
Fairmont	7,713,794	.8463
Geneva*	38,916,024	.7117
Grafton	2,325,639	.6366
Milligan	5,191,940	.6915
Omaha	1,468,497	1.2141
Shickley	5,655,252	.7491
Strang	508,540	.3811
Franklin		
Bloomington	1,414,272	.4307
Campbell	3,930,155	.6087
Franklin*	15,173,308	.5068
Hildreth	4,428,496	1.5940
Naponee	1,026,423	.4881
Riverton	815,881	.2182
Upland	2,135,514	1.2841
Frontier		
Curtis	11,051,957	1.1026
Eustis	6,862,954	.4170
Maywood	4,623,021	.9046
Moorefield	1,021,369	.0421
Stockville*	256,625	.5164
Furnas		
Arapahoe	14,374,305	1.5172
Beaver City*	5,024,220	1.0012
Cambridge	13,110,000	.5675
Edison	1,874,560	.9992
Hendley	734,870	.3733
Holbrook	2,056,670	.9930
Oxford	8,900,935	1.1140
Wilsonville	1,307,830	.6493
Gage		
Adams	6,269,885	.4453
Barneston	1,126,260	.6008
Beatrice*	190,688,860	.7806
Blue Springs	3,395,120	.7139
Clatonia	4,022,675	.5526
Cortland	6,282,445	.5346
Fillet	2,692,265	.3709
Liberty	911,625	.9860
Odell	3,938,875	.8260
Pickrell	2,713,110	.4819
Virginia	1,142,190	.5972
Wymore	17,517,075	.6985
Garden		
Lewellen	3,583,357	.1353
Oshkosh*	14,136,618	.2442
Garfield		
Burwell*	17,238,136	.5948

Continued - Table 4

Cities and Villages	Actual Valuation	City Levy
Gosper		
Elwood*	12,207,985	.4043
Smithfield	673,317	.1463
Grant		
Hyannis*	2,730,594	1.2891
Greeley		
Greeley*	5,111,798	.6827
Scotia	4,169,962	.8632
Spaulding	5,977,619	.6269
Wolbach	3,316,465	.5801
Hall		
Alda	9,149,761	.1990
Cairo	9,681,554	.6177
Doniphan	9,722,245	.3806
Grand Island*	642,433,461	.4934
Wood River	15,214,613	.9038
Hamilton		
Aurora*	59,233,607	.3707
Giltner	4,811,809	.4404
Hampton	6,829,112	.4468
Hordville	1,885,949	.5779
Marquette	3,697,583	.2906
Phillips	3,127,100	.6468
Stockham	336,570	
Harlan		
Alma*	15,327,996	.5124
Huntley	665,882	.1001
Oriens	4,672,231	.7487
Oxford	2,750,315	1.1140
Ragan	790,659	.3561
Republican City	3,841,478	.2213
Stamford	2,073,018	.7780
Hayes		
Hamlet	1,098,514	.3822
Hayes Center*	3,809,405	.4134
Palisade Village	155,009	1.1700
Hitchcock		
Culbertson	9,364,123	.5931
Palisade	3,930,097	1.1700
Stratton	7,034,100	.9726
Trenton*	7,422,915	.9535
Holt		
Atkinson	19,202,747	.9971
Chambers	3,553,501	.5910
Emmet	565,905	1.1015
Ewing	3,232,106	.8027
Inman	1,256,871	.1595
O'Neill*	56,682,962	.5941
Page	1,128,386	.2591
Stuart	4,200,304	.9811
Hooker		
Mullen*	7,135,143	.7023
Howard		
Boelus	2,220,605	.6070
Cotesfield	698,305	.2893
Cushing	222,135	.4547
Dannebrog	3,129,015	1.1277
Elba	2,623,660	.4498
Farwell	1,740,785	.1741
St. Paul*	29,171,345	.6223

Cities and Villages	Actual Valuation	City Levy
Jefferson		
Daykin	2,569,599	.8406
Diller	2,850,603	.8221
Endicott	1,235,925	.4152
Fairbury*	56,628,475	.7315
Harbine	878,544	.1781
Jansen	2,177,114	1.6816
Plymouth	6,912,950	.9465
Reynolds	774,546	1.5750
Steele City	708,983	.9456
Johnson		
Cook	3,863,442	.8572
Crab Orchard	440,469	1.0217
Elk Creek	1,332,262	1.5331
Sterling	5,456,896	.6070
Tecumseh*	19,430,203	.9183
Kearney		
Axtell	8,446,265	.9243
Heartwell	754,385	.6798
Minden*	47,653,365	.8772
Norman	704,690	.5702
Wilcox	5,634,465	.3935
Keith		
Brule	5,078,690	.4470
Osallala*	92,422,405	.3266
Paxton	6,150,155	.6332
Keya Paha		
Springview*	4,415,386	.4161
Kimball		
Bushnell	1,826,034	.7108
Dix	3,099,402	.7421
Kimball*	49,040,642	.5632
Knox		
Bazile Mills	352,105	.1801
Bloomfield	16,296,769	.9281
Center*	1,076,966	.2814
Creighton	16,111,803	.8000
Crofton	10,218,139	.9772
Niobrara	7,112,165	.5265
Santee		
Verdel	524,724	.3656
Verdigre	7,028,032	1.1680
Wausa	8,830,397	.9824
Winnetoan	712,936	.1003
Lancaster		
Bennet	6,309,710	.6630
Davey	2,119,420	.4635
Denton	2,233,020	.4200
Firth	5,877,180	.7955
Hallam	3,774,390	.4318
Hickman	9,732,615	.6653
Lincoln*	3,212,032,745	.6899
Malcolm	4,364,785	1.3641
Panama	2,862,445	1.1267
Raymond	2,316,665	.6406
Roca	1,750,135	.6285
Sprague	1,972,975	.1952
Waverly	32,806,650	.5645
Lincoln		
Brady	5,001,580	.5033
Dickens	196,590	.0519
Hershey	8,939,090	.3050
Maxwell	3,386,410	.8095
North Platte*	457,847,800	.5590
Sutherland	17,183,395	.3473
Wallace	4,093,570	.6610
Wellfleet	715,700	.3598

Cities and Villages	Actual Valuation	City Levy
Logan		
Gandy	216,119	
Stapleton*	4,050,133	.3142
Loup		
Taylor*	2,447,790	.9760
Madison		
Battle Creek	14,054,290	.6078
Madison*	23,957,285	.7462
Meadow Grove	3,923,154	.3848
Newman Grove	10,569,228	1.0238
Norfolk	330,378,726	.6479
Tilden	9,068,417	.6976
McPherson		
Merrick		
Central City*	41,781,655	.5860
Chapman	3,754,330	.2986
Clarks	5,166,995	.7354
Palmer	3,597,085	.6145
Silver Creek	4,918,920	.9826
Morrill		
Bayard	14,694,608	.5408
Bridgeport*	21,294,523	.3311
Broadwater	1,971,129	.3227
Nance		
Belgrade	1,283,095	.5729
Fullerton*	19,700,692	.4591
Genoa	12,946,308	.7680
Nemaha		
Auburn*	40,418,528	.6523
Brook	1,667,304	.7917
Brownville	2,177,801	.4547
Johnson	3,685,852	.5825
Julian	658,393	1.0141
Nemaha	1,221,435	.4214
Peru	4,711,083	.4761
Nuckolls		
Hardy	1,866,755	.7094
Lawrence	4,115,130	.7090
Nelson*	6,724,200	.8146
Nora	668,250	.1428
Oak	688,290	.4403
Ruskin	1,736,150	.4609
Superior	31,791,510	.5578
Otoe		
Burr	1,473,439	.8757
Douglas	1,823,329	.9335
Dunbar	1,464,844	.6396
Nebraska City*	101,367,802	.9493
Otoe	1,313,520	1.0452
Palmyra	6,025,040	.5583
Syracuse	28,774,516	.6732
Talmage	2,356,281	.2694
Unadilla	4,775,827	.3697
Lorton	61,695	
Pawnee		
Burchard	1,197,440	.2649
Dubois	1,099,164	.0853
Lewiston	600,683	.7207
Pawnee City*	9,460,369	1.0075
Steinaur	759,186	.4789
Table Rock	3,033,595	.7731

Cities and Villages	Actual Valuation	City Levy
Perkins		
Elsie	1,845,090	.1782
Grant*	21,652,710	.6170
Madrid	2,618,360	.5660
Venango	3,006,780	.4449
Phelps		
Atlanta	2,166,495	.3070
Bertrand	12,026,090	.8297
Funk	4,866,820	.2046
Holdrege*	96,299,160	.6271
Loomis	7,868,825	.7544
Pierce		
Foster	778,215	.0964
Hadar	3,827,853	.1959
McLean	806,814	.3590
Osmond	10,932,704	1.2631
Pierce*	19,269,129	.9008
Plainview	22,050,723	.6340
Platte		
Columbus*	294,857,594	.4012
Corrilea	363,240	
Creston	2,045,548	.4978
Duncan	4,335,867	.3801
Humphrey	9,673,239	.8188
Lindsay	11,808,240	.5442
Monroe	6,115,420	.5859
Newman Grove	140,735	1.0238
Platte Center	4,007,839	.9423
Tarnov	502,814	.3482
Polk		
Osceola*	11,190,797	1.1781
Polk	4,791,919	.6436
Shelby	9,008,162	.6801
Stromsburg	15,493,876	.9635
Red Willow		
Bartley	4,417,598	.9078
Danbury	2,026,673	.1924
Indianola	8,908,266	.6623
Lebanon	1,039,668	.5002
McCona*	144,205,298	.6512
Richardson		
Barada	320,503	.0707
Dawson	1,324,010	.7363
Falls City*	79,672,278	.7065
Humboldt	14,628,929	.5011
Breston	266,256	
Irish	1,777,515	.3066
Salem	1,227,701	.5021
Shubert	1,917,695	.3883
Stella	3,078,399	.4528
Verdon	1,962,785	.5645
Rock		
Bassett*	15,278,447	.3536
Newport	1,091,475	.4338
Saline		
Creté	61,336,518	.5718
Dewitt	14,650,278	.6806
Dorchester	7,550,560	.6221
Friend	15,484,687	.8022
Swanton	1,843,550	.7436
Tobias	1,142,242	1.1063
Western	2,814,539	.9080
Wilber*	19,952,353	1.0481

Continued — Table 4

Cities and Villages	Actual Valuation	City Levy
Sarpy		
Bellevue	320,689,152	.42043
Gretna	20,963,945	.70836
Lavista	112,333,599	.77071
Papillion*	113,534,202	.63000
Springfield	10,127,122	.84509
Saunders		
Ashland	22,493,218	.8866
Cedar Bluffs	5,892,884	.7468
Ceresco	10,193,665	.9568
Colon	1,169,838	.7339
Ithaca	1,073,644	.7411
Leshara	1,260,781	—
Malmö	903,837	.9694
Mead	5,692,580	.8345
Memphis	819,870	.1989
Morse Bluff	1,018,098	.4070
Prague	2,406,367	.7377
Valparaiso	5,290,888	.7197
Wahoo*	49,160,448	.7725
Weston	2,825,062	.5830
Yutan	7,145,477	.7825
Scotts Bluff		
Gering*	120,846,426	.4859
Henry	1,249,718	—
Lyman	4,722,188	.4100
McGrew	721,480	.2689
Melbeta	1,256,097	.6433
Minatare	7,028,338	.8884
Mitchell	19,078,821	.4739
Morrill	11,556,978	.2521
Scottsbluff	237,378,119	.8301
Terrytown	4,140,473	.7695
Seward		
Beaver Crossing	3,841,161	.8776
Bee	1,486,178	.9835
Cordova	2,149,320	.3795
Garland	1,814,939	.5455
Goehner	1,882,855	.3736
Milford	21,373,211	1.0789
Pleasant Dale	2,523,743	.9194
Seward*	73,915,320	.8727
Staplehurst	2,321,914	.3905
Tamora	2,380,109	.2858
Utica	8,799,561	.5541
Sheridan		
Gordon	29,866,634	.4820
Hay Springs	8,363,095	.4400
Rushville*	16,320,995	.5600
Sherman		
Ashton	2,201,190	.4936
Hazard	795,615	.1903
Litchfield	3,305,555	.7891
Loup City*	14,803,945	1.1374
Rockville	946,380	.7951
Sioux		
Harrison*	4,274,325	.5956
Stanton		
Pilger	4,461,873	1.0256
Stanton*	17,942,502	.5593

Cities and Villages	Actual Valuation	City Levy
Thayer		
Alexandria	1,905,754	.5863
Belvidere	1,344,391	.5679
Bruning	5,176,733	.6576
Byron	1,984,543	.8817
Carleton	1,988,871	1.2183
Chester	3,531,492	.7415
Davenport	6,368,160	.6857
Deshler	9,815,120	.5228
Gilead	439,934	.3818
Hebron*	25,437,615	.7316
Hubbell	760,376	.7704
Thomas		
Halsey	1,328,661	.5951
Seneca	519,255	—
Thedford*	2,954,103	.9275
Thurston		
Emerson	1,101,709	.6594
Pender*	19,408,119	.5932
Rosalie	1,601,677	.7539
Thurston	1,696,145	.2948
Walthill	6,960,295	1.1922
Winnebago	1,091,630	1.1423
Valley		
Arcadia	4,488,201	.8916
Elyria	680,440	.0824
North Loup	4,204,762	1.4094
Ord*	37,176,192	.7482
Washington		
Arlington	14,469,129	.9088
Blair*	94,736,339	.5308
Calhoun	8,867,799	.5808
Herman	3,200,542	.9224
Kennard	3,881,812	.5997
Washington	1,342,111	.1901
Wayne		
Carroll	2,249,325	.4404
Hoskins	3,238,645	.7181
Sholes	329,085	.2762
Wakefield	1,423,330	.7929
Wayne*	62,406,805	.6501
Winside	4,845,440	.4313
Webster		
Bladen	2,007,727	.4920
Blue Hill	8,952,218	.7691
Cowles	576,569	.2517
Guide Rock	3,107,988	.4642
Red Cloud*	16,251,630	.6873
Wheeler		
Bartlett*	1,514,835	.4305
Erickson	1,169,600	.9228
York		
Benedict	2,908,883	.8257
Bradshaw	3,956,441	.5361
Gresham	2,487,970	.6239
Henderson	18,587,579	.6752
Lushton	665,467	.0990
McCool Junction	4,117,428	.9634
Thayer	817,902	.1272
Waco	2,995,475	.5322
York*	126,137,131	.5214

Distribution of Payments in Lieu of Taxes by Public Power Districts for 1982

Table 5

Counties	State of Nebraska	County	Cities and Villages	School Districts	Misc. Districts	Total Payments
Adams	\$ 129.49	\$ 5,235.21	\$ 10,173.99	\$ 15,386.63	\$ 11.12	\$ 30,936.44
Antelope	335.72	6,172.27	14,540.61	27,280.51	81.72	48,410.83
Arthur	—	—	—	—	—	—
Banner	—	1.32	—	5.99	.57	7.88
Blaine	—	556.06	941.70	2,242.40	—	3,740.16
Boone	311.75	9,390.38	17,740.53	30,553.86	304.42	58,300.94
Box Butte	105.20	54.13	—	—	149.74	309.07
Boyd	567.76	2,985.65	4,705.85	10,871.46	265.38	19,396.10
Brown	560.93	1079.42	61.95	1,513.82	15.55	3,231.67
Buffalo	764.72	55,620.72	145,563.54	246,743.35	160.91	448,853.24
Burt	481.24	8,486.12	25,469.54	24,261.86	158.72	58,857.48
Butler	—	6,994.53	9,099.22	16,294.80	74.18	32,462.73
Cass	2,596.92	19,844.16	35,587.56	97,757.08	—	155,785.72
Cedar	1,116.02	7,169.51	2,011.50	25,142.59	3,025.63	48,465.21
Chase	—	—	—	—	—	—
Cherry	133.60	2,551.53	3,301.16	7,772.46	—	13,758.75
Cheyenne	—	1,115.67	2,965.59	3,745.76	—	7,827.02
Clay	81.24	3,689.79	20,322.42	—	23,877.89	47,971.34
Colfax	134.82	2,012.06	239.95	1,374.24	—	3,761.07
Cumming	224.57	2,919.93	6,673.87	14,245.89	73.33	24,137.59
Custer	46.62	34.48	8.28	156.66	16,779.70	17,025.74
Dakota	—	338.57	119.79	910.50	—	1,368.86
Dawes	1097.18	13,342.03	30,652.35	59,278.22	—	104,369.78
Dawson	1142.17	4,485.34	9,152.29	14,499.30	10.48	29,289.58
Deuel	130.42	2,003.75	2,222.18	4,178.49	—	8,534.84
Dixon	150.24	6,093.70	8,577.92	17,062.70	66.82	31,951.38
Dodge	922.10	9,226.65	26,194.63	42,069.71	450.06	78,863.15
Douglas	86,479.52	705,512.97	1,875,213.33	2,949,356.69	58,984.62	5,676,547.13
Dundy	—	290.63	1,579.07	933.88	—	2,803.58
Fillmore	288.08	8,456.18	24,874.67	35,363.51	79.79	69,062.23
Franklin	—	2,174.01	3,674.21	4,188.84	26.00	10,063.06
Frontier	42.76	1,334.30	2,123.57	6,261.78	—	9,762.41
Furnas	180.24	937.36	2,680.20	3,851.92	—	7,649.72
Gage	1,557.32	6,343.55	10,991.19	24,679.10	1,402.32	44,973.48
Garden	152.62	5,573.83	4,560.46	15,274.21	68.87	25,629.99
Garfield	4.12	3.00	—	4.96	2.20	14.28
Gosper	329.58	2,598.80	2,864.15	7,223.48	—	13,016.01
Grant	—	—	—	—	—	—
Greeley	82.30	2,753.81	5,263.41	13,089.50	79.57	21,268.59
Hall	266.74	8,651.65	8,309.32	23,874.29	22.98	41,124.98
Hamilton	1,258.60	9,459.43	13,510.88	46,304.64	2,951.84	73,485.39
Harlan	375.58	326.54	318.58	1,269.80	243.94	2,534.44
Hayes	—	1,024.39	1,135.41	3,105.37	24.19	5,289.36
Hitchcock	42.70	1,886.67	5,562.65	2,838.18	.04	10,330.24
Holt	1,512.66	19,363.91	32,641.78	58,201.90	1,264.20	112,984.45
Hooker	—	—	—	—	—	—
Howard	439.25	654.61	168.37	1,763.36	—	3,025.59
Jefferson	67.64	3,701.20	5,179.46	9,237.53	—	18,185.83
Johnson	40.42	2,546.95	4,537.96	7,740.80	—	14,866.13
Kearney	79.44	2,381.66	2,623.78	6,233.48	2,033.55	13,351.91
Keith	4,925.62	3,899.78	16,215.75	116,031.41	—	141,072.56
Keya Paha	45.15	585.00	846.09	3,300.66	446.85	5,223.75
Kimball	—	—	—	—	—	—
Knox	810.97	14,397.35	32,764.08	50,178.37	312.64	98,463.41
Lancaster	288.19	155.04	25.21	1,073.09	27.56	1,569.09
Lincoln	656.40	409.36	—	1,237.68	—	2,303.44
Logan	—	811.08	857.21	3,179.86	—	4,848.15
Loup	—	617.21	1,187.10	2,320.45	—	4,124.76
Madison	1,047.05	50,083.33	108,258.04	158,938.57	41,766.37	360,093.36
McPherson	—	—	—	—	—	—
Merrick	138.56	4,561.57	12,268.03	16,651.10	—	33,619.26
Morrill	43.20	959.02	526.29	2,148.40	—	3,676.91
Nance	428.80	5,529.31	11,044.90	22,960.28	136.00	40,099.29
Nemaha	—	3,335.38	2,316.25	10,661.78	—	16,313.41
Nuckolls	319.11	1,699.04	2,258.55	5,247.43	—	9,524.13
Otoe	1,320.60	2,234.46	3,693.91	2,487.01	3,230.46	12,966.44
Pawnee	478.86	5,632.31	9,748.01	16,071.08	—	31,930.26
Perkins	205.20	417.78	459.70	106.12	—	1,188.80
Phelps	78.42	3,643.69	4,048.27	7,933.28	3,874.73	19,578.39
Pierce	96.14	3,171.39	5,774.69	10,249.33	12.77	19,304.32
Platte	2,209.73	60,422.25	73,124.27	188,342.10	—	324,098.35
Potter	176.70	4,454.79	10,951.97	14,246.63	5.16	29,835.25
Red Willow	1,401.64	21,855.46	50,795.87	90,141.35	4,710.86	168,905.18
Richardson	420.96	7,393.46	11,082.73	24,054.06	—	42,951.21
Rock	40.40	4,399.11	5,364.34	9,802.82	—	19,606.67
Saline	679.43	2,201.68	4,119.21	5,828.99	—	12,829.31
Sarpy	4,885.39	61,724.63	103,570.73	292,286.19	—	462,466.94
Saunders	1,154.34	11,587.83	27,407.31	47,537.09	259.62	87,946.19
Scotts Bluff	2,460.33	35,910.82	96,502.46	154,684.42	844.41	290,402.44
Seward	598.80	12,435.23	21,759.36	31,794.58	1,771.58	68,359.55
Sheridan	298.26	12,386.05	19,681.20	35,483.25	1,033.19	68,881.95
Sherman	262.96	5,449.54	11,331.38	17,058.89	83.34	34,186.11
Sioux	—	1.55	—	16.10	—	17.65
Stanton	136.38	4,302.67	6,729.91	15,935.04	—	27,104.00
Thayer	375.77	568.35	785.76	1,611.05	—	3,340.93
Thomas	—	1,467.69	2,365.98	4,794.41	—	8,628.08
Thurston	376.30	1,846.76	4,161.47	6,403.94	145.46	12,933.93
Valley	—	526.04	354.92	939.70	140.48	1,961.14
Washington	2,099.85	6,395.06	11,828.86	27,487.60	1,250.43	49,061.80
Wayne	11.13	7.74	12.31	28.62	—	59.80
Webster	—	445.42	141.27	631.28	—	1,217.97
Wheeler	297.74	1,466.97	1,018.36	4,072.16	292.52	7,147.75
York	1,977.19	28,978.97	45,437.62	118,916.25	—	195,310.03
Total	\$134,977.85	\$1,346,748.60	\$3,114,953.24	\$5,407,017.88	\$173,034.76	\$10,176,737.33

Table 6

Selected Property Taxes Levied for 1982

Counties	County Taxes	Cities and Villages	Townships	Rural Fire Districts	Miscellaneous (Includes Natural Resources)
Adams	\$ 1,892,517.31	\$ 2,820,180.07	\$ 66,362.89	\$ 114,807.09	\$ 314,580.77
Antelope	1,004,376.36	392,838.28	147,957.96	45,537.82	40,833.32
Arthur	138,313.47	5,999.87	—	4,985.28	8,058.92
Banner	312,401.92	—	—	18,972.10	666.76
Blaine	93,196.68	8,321.14	—	9,966.47	8,125.26
Boone	1,035,392.81	316,675.84	—	53,056.52	40,730.88
Box Butte	1,273,968.18	1,288,805.44	—	92,231.50	45,556.56
Boyd	182,021.23	123,053.46	41,757.59	13,922.66	16,447.23
Brown	637,054.12	68,577.13	—	20,569.13	53,748.52
Buffalo	2,847,452.58	1,894,762.25	175,756.69	75,347.19	302,862.84
Burt	1,200,155.05	684,269.65	467,981.18	80,415.32	161,723.98
Butler	941,384.91	528,538.65	569,798.70	118,832.71	105,102.47
Cass	1,745,786.82	796,117.50	—	161,236.74	225,730.79
Cedar	911,938.24	419,608.84	—	61,539.40	259,855.27
Chase	847,623.50	378,884.97	—	29,331.27	87,317.65
Cherry	1,446,235.00	399,786.68	—	66,156.22	86,682.46
Cheyenne	1,224,449.25	461,348.96	—	80,818.87	155,453.55
Clay	507,104.11	563,321.11	42,336.87	79,606.35	116,158.62
Colfax	1,067,303.99	530,815.31	—	72,250.77	102,167.34
Cuming	879,506.66	564,983.74	565,915.60	133,334.42	125,234.88
Custer	1,695,925.38	1,044,865.52	789,856.98	192,393.58	219,180.80
Dakota	822,441.47	919,856.22	—	48,470.04	65,805.99
Dawes	759,075.65	599,336.56	—	36,794.54	24,855.94
Dawson	2,980,333.82	1,514,362.36	—	55,262.62	509,050.43
Deuel	530,455.28	168,894.61	—	17,829.61	29,511.62
Dixon	823,505.74	280,381.26	340,634.04	48,114.24	54,196.20
Dodge	2,054,244.53	3,320,616.23	452,653.54	165,550.66	322,683.85
Douglas	24,047,261.79	48,905,707.25	—	940,722.76	12,113,200.60
Dundy	573,143.10	137,467.74	—	28,175.77	67,133.13
Fillmore	767,307.94	564,112.14	76,130.58	54,223.36	109,217.50
Franklin	739,567.27	211,715.03	124,376.07	43,029.94	47,266.74
Frontier	631,109.10	194,052.52	—	27,821.30	51,755.69
Furnas	552,309.41	492,333.45	—	28,863.13	52,570.23
Gage	2,235,400.35	1,797,018.20	370,650.49	72,818.73	173,274.55
Garden	585,376.43	39,369.90	—	35,530.08	10,234.50
Garfield	260,591.58	102,532.43	—	5,698.37	9,868.12
Gosper	595,878.94	50,341.94	—	44,969.67	44,183.91
Grant	191,355.44	35,200.09	—	4,533.25	14,509.08
Greeley	408,714.69	127,605.85	—	35,393.95	19,041.69
Hall	4,099,920.30	3,422,290.21	11,300.94	118,836.02	333,224.84
Hamilton	936,697.56	313,152.82	—	88,050.23	152,115.67
Harlan	592,690.89	172,271.51	65,273.75	49,621.66	44,553.07
Hayes	326,814.21	21,760.21	—	24,688.14	25,453.49
Hitchcock	463,727.80	240,711.86	—	37,240.38	44,767.20
Holt	1,492,915.39	627,540.35	277,624.34	148,083.97	87,309.96
Hooker	182,677.16	50,110.11	—	9,215.52	19,266.73
Howard	787,362.46	248,160.43	—	55,076.91	113,946.88
Jefferson	1,269,781.99	586,913.06	—	59,938.52	232,696.89
Johnson	675,921.65	269,593.51	—	29,894.35	51,056.08
Kearney	1,120,626.97	527,402.22	51,775.83	23,209.78	28,904.40
Keith	1,052,747.83	363,496.09	—	70,773.42	73,594.46
Keya Paha	210,461.01	18,372.42	—	18,024.27	12,158.35
Kimball	931,772.99	312,177.01	—	27,683.28	52,060.99
Knox	955,102.04	592,577.34	364,876.32	51,235.40	117,439.82
Lancaster	13,851,027.75	22,655,327.51	—	348,238.41	1,502,298.34
Lincoln	2,465,354.34	2,728,632.91	—	116,941.93	258,023.05
Logan	117,923.31	12,725.52	—	17,360.22	9,187.63
Loup	152,442.97	23,890.43	—	7,940.57	5,254.00
Madison	1,910,018.98	2,706,577.30	—	123,051.83	392,389.89
McPherson	95,914.81	—	—	3,914.89	8,053.68
Merrick	1,055,602.23	364,486.41	92,940.07	90,868.83	76,720.07
Morrill	961,145.79	156,335.44	—	88,023.09	15,655.02
Nance	481,829.00	196,437.00	73,271.00	18,665.00	35,685.00
Nemaha	779,436.94	342,476.02	—	56,942.18	78,055.20
Nuckolls	935,013.46	286,514.48	—	41,095.83	61,597.14
Otoe	1,651,015.05	1,266,658.17	—	79,513.14	188,814.10
Pawnee	602,482.55	130,840.41	—	21,607.33	42,494.44
Perkins	872,833.32	165,082.25	—	50,688.17	96,462.99
Phelps	1,420,703.01	779,643.57	99,266.36	79,318.52	88,191.13
Pierce	827,254.14	462,614.29	—	39,795.78	86,558.73
Platte	1,934,375.93	1,429,884.70	398,718.01	129,225.24	132,820.21
Polk	818,994.40	373,227.58	—	82,416.64	79,263.94
Red Willow	1,119,273.31	1,047,267.03	—	51,286.07	86,877.47
Richardson	1,093,308.34	690,251.77	—	31,406.77	116,775.63
Rock	503,046.52	58,759.41	—	16,545.85	18,961.47
Saline	1,597,211.70	882,644.07	—	55,930.84	141,892.59
Sarpy	4,171,570.52	3,163,388.65	—	300,528.35	3,865,170.92
Saunders	2,005,286.09	927,527.12	576,942.00	180,828.36	274,389.36
Scotts Bluff	2,174,838.76	2,800,900.41	—	87,054.69	117,206.65
Seward	1,853,335.69	1,036,774.44	—	115,441.51	172,417.34
Sheridan	1,168,518.27	272,152.37	—	54,232.83	53,271.98
Sherman	679,957.23	214,368.00	116,268.64	28,356.34	26,498.30
Sioux	167,823.00	25,458.00	—	24,547.00	9,865.00
Stanton	568,130.97	146,113.38	—	51,919.61	236,271.16
Thayer	1,165,680.01	409,112.15	—	46,853.96	75,299.27
Thomas	130,682.47	35,306.17	—	4,265.60	16,077.89
Thurston	619,984.88	234,919.24	128,737.48	56,469.81	40,547.76
Valley	695,312.84	377,991.66	38,273.06	27,412.54	32,137.96
Washington	1,324,934.90	741,212.49	178,023.37	102,771.62	53,589.45
Wayne	858,202.30	471,962.28	—	33,062.82	85,405.40
Webster	793,322.92	206,305.48	—	20,791.72	41,715.97
Wheeler	327,028.29	17,314.43	—	23,427.57	10,846.25
York	1,864,260.37	901,241.28	—	104,282.04	183,244.03
Total	\$132,356,518.71	\$129,261,511.16	\$6,705,460.35	\$6,843,708.38	\$26,399,113.88

City and Village Schools	County or Rural High Schools	Rural Schools	Special Education	Total Education Taxes	Total Selected Taxes	Payments in Lieu of Taxes by Public Power Districts
\$ 6,563,250.55	\$ 1,017,787.94	\$ 506,249.71	\$ 769,185.11	\$ 8,856,473.31	\$ 14,064,921.44	\$ 30,936.44
2,903,706.78	—	545,170.82	259,465.16	3,708,342.76	5,339,886.50	48,410.83
—	188,128.81	110,216.58	34,822.00	333,167.39	490,524.93	—
—	695,420.68	—	95,971.85	791,392.53	1,123,433.31	7.88
553,843.67	—	—	28,032.13	581,875.80	701,485.35	3,740.16
1,707,606.50	—	878,815.34	232,033.66	2,818,455.50	4,264,311.55	58,300.94
2,269,475.18	—	901,113.68	352,174.82	3,522,763.68	6,223,325.36	309.07
1,102,732.84	—	44,906.67	67,678.61	1,215,318.12	1,592,520.29	19,396.10
615,417.14	—	834,646.58	132,097.68	1,582,161.40	2,362,110.30	3,231.67
7,987,316.52	—	1,113,106.41	719,613.65	9,820,036.58	15,116,218.13	448,853.24
3,162,392.00	—	223,400.16	231,209.31	3,617,001.47	6,211,546.65	58,857.48
2,540,072.29	—	153,088.72	308,552.71	3,001,713.72	5,265,371.16	32,462.73
6,712,477.40	—	603,015.28	438,478.48	7,753,971.16	10,682,843.01	155,785.72
3,148,508.50	366,821.92	—	243,640.79	3,758,971.21	5,411,912.96	48,465.21
1,055,927.10	818,994.84	437,735.15	203,737.34	2,516,394.43	3,859,551.82	—
1,240,949.08	1,170,733.78	610,412.80	315,673.82	3,337,769.48	5,336,629.84	13,758.75
3,136,507.79	—	644,893.06	410,570.90	4,191,971.75	6,114,042.38	7,827.02
3,519,412.61	775.92	165,994.78	356,645.39	4,042,828.70	5,351,355.76	47,971.34
1,600,456.65	910,414.56	607,190.40	264,894.26	3,382,955.87	5,155,493.28	3,761.07
2,078,952.00	—	1,419,661.90	286,793.11	3,785,407.01	6,054,382.31	24,137.59
4,527,344.61	—	1,163,055.43	336,287.46	6,026,687.50	9,968,909.76	17,025.74
4,145,622.29	—	204,404.50	262,885.28	4,612,912.07	6,469,485.79	1,368.86
1,407,947.86	—	1,047,161.18	159,888.90	2,614,997.94	4,035,060.63	104,369.78
5,184,352.50	—	1,816,510.36	627,382.66	7,628,245.52	12,687,254.75	29,289.58
1,047,060.30	—	54,027.10	131,121.29	1,232,208.69	1,978,899.81	8,534.84
2,406,049.40	—	83,950.00	158,605.42	2,648,604.82	4,195,436.30	31,951.38
7,254,013.80	1,517,601.40	1,564,088.92	633,889.85	10,969,593.97	17,285,342.78	78,863.15
111,363,660.28	431,822.71	237,898.54	5,994,939.47	118,028,321.00	204,035,213.40	5,676,547.13
1,315,148.47	45,587.35	273,110.53	141,262.08	1,775,108.43	2,581,028.17	2,803.58
3,243,914.02	—	447,386.86	277,686.96	3,968,987.84	5,539,979.36	69,062.23
1,985,144.78	—	119,872.14	174,999.88	2,280,016.80	3,445,971.85	10,063.06
2,435,362.31	—	55,639.81	182,009.75	2,673,011.87	3,577,750.48	9,762.41
2,506,865.96	—	—	196,829.38	2,703,695.34	3,829,771.56	7,649.72
7,596,193.61	—	—	565,682.64	8,161,876.25	12,811,038.57	44,973.48
149,710.98	690,490.46	588,245.02	156,117.94	1,584,564.40	2,255,075.31	25,629.99
291,576.75	664,654.85	115,780.15	40,047.52	1,112,059.27	1,490,749.77	14.28
1,280,387.88	—	103,523.44	147,443.33	1,531,354.65	2,266,729.11	13,016.01
141,079.50	306,794.94	68,185.04	52,814.63	568,874.11	814,511.97	—
1,445,509.63	—	71,981.20	98,333.12	1,615,823.95	2,206,580.13	21,268.59
11,044,491.47	1,995,333.60	1,766,451.40	1,034,486.85	15,840,763.32	23,826,335.63	41,124.98
4,933,050.80	—	—	454,009.88	5,387,060.68	6,877,076.96	73,485.39
1,721,863.19	—	229,656.90	169,918.86	2,121,438.95	3,045,849.83	2,534.44
885,713.61	—	—	95,660.26	981,373.87	1,380,089.92	5,289.36
2,040,685.02	—	50,419.02	167,371.08	2,258,475.12	3,044,922.36	10,330.24
2,139,244.36	557,291.37	966,828.96	328,684.46	3,992,049.15	6,625,523.16	112,984.45
289,892.92	—	—	33,145.91	323,038.83	584,308.35	—
2,262,846.78	—	850,642.04	143,715.58	3,257,204.40	4,461,751.08	3,025.59
3,358,488.90	—	108,168.67	283,779.68	3,750,437.25	5,899,767.71	18,185.83
1,546,156.99	—	410,632.91	145,468.32	2,102,258.22	3,128,723.81	14,866.13
2,764,277.16	—	214,871.59	293,710.67	3,272,859.42	5,024,778.62	13,351.91
3,156,378.15	—	765,419.17	259,065.40	4,180,858.72	5,741,470.52	141,072.56
—	232,139.40	230,342.54	35,350.56	497,832.50	756,848.55	5,223.75
1,544,100.71	778,316.46	148,792.79	241,918.29	2,713,128.25	4,036,822.52	—
3,503,249.65	—	—	226,103.86	3,729,353.51	5,810,584.43	98,463.41
50,713,197.45	—	709,818.75	2,888,399.54	54,311,415.74	92,668,307.75	1,569.09
9,292,303.92	—	1,883,740.28	869,354.09	12,045,398.29	17,614,350.12	2,303.44
523,813.84	—	—	40,329.66	564,143.50	721,340.18	4,848.15
—	498,934.74	35,688.31	534,623.05	534,623.05	724,152.02	4,124.76
5,482,781.12	—	1,805,018.87	595,387.39	7,883,187.38	13,015,225.38	360,093.36
—	212,960.06	113,095.71	35,656.21	361,711.98	469,595.36	—
2,938,671.42	232,897.24	293,096.75	223,847.77	3,688,513.18	5,369,130.79	33,619.26
1,625,004.33	—	338,359.83	206,676.54	2,170,040.70	3,391,200.04	3,676.91
1,279,098.00	—	614,306.00	146,424.00	2,039,828.00	2,845,715.00	40,099.00
2,308,411.46	—	477,589.16	212,756.18	2,998,756.80	4,255,667.14	16,313.41
2,233,564.15	—	570,134.12	252,669.43	3,056,367.70	4,380,588.61	9,524.13
3,868,542.32	—	1,050,712.36	355,598.91	5,274,853.59	8,460,854.05	12,966.44
1,281,193.25	—	142,129.60	120,201.86	1,543,524.71	2,340,949.44	31,930.26
1,887,700.56	576,942.31	—	203,264.14	2,667,907.01	3,852,973.74	1,188.80
3,013,023.41	—	706,024.81	410,587.46	4,129,635.68	6,596,758.27	19,578.39
2,566,758.17	—	178,386.99	211,742.74	2,956,887.90	4,373,110.84	19,304.32
6,219,846.18	886,385.43	822,028.25	646,409.53	8,574,669.39	12,599,693.48	324,098.35
2,859,341.87	—	31,982.78	255,361.89	3,146,686.54	4,500,589.10	29,835.25
3,462,419.21	—	639,391.51	244,472.50	4,346,283.22	6,650,987.10	168,905.18
3,165,431.74	—	88,290.47	318,304.55	3,572,026.76	5,503,769.27	42,951.21
333,663.31	335,598.22	102,834.57	100,679.47	872,775.57	1,470,088.82	19,606.67
4,264,525.54	—	286,703.91	347,006.85	4,898,236.30	7,575,915.50	12,829.31
17,666,131.90	—	1,057,210.49	997,666.19	19,721,008.58	31,221,667.02	462,466.94
4,995,499.25	—	1,733,777.97	469,355.10	7,198,632.32	11,163,605.25	87,946.19
8,383,842.20	—	1,869,358.88	848,882.14	11,102,083.22	16,282,083.73	290,402.44
4,931,914.03	—	170,292.90	332,433.26	5,434,640.19	8,612,609.17	68,359.55
783,704.46	451,674.43	1,085,636.99	200,900.11	2,521,915.99	4,070,091.44	68,881.95
1,313,618.89	—	524,001.56	119,135.55	1,956,756.00	3,022,204.51	34,186.11
—	319,683.00	607,051.00	78,567.00	1,005,301.00	1,232,994.00	18.00
1,412,453.33	—	1,041,832.07	173,035.36	2,627,320.76	3,629,755.88	27,104.00
3,616,002.38	—	—	278,967.08	3,894,969.46	5,591,914.85	3,340.93
111,994.69	250,789.04	85,172.21	6,990.58	454,646.52	640,978.65	8,628.08
2,252,784.99	—	52,062.43	116,610.16	2,421,457.58	3,502,116.75	12,933.93
1,856,178.10	—	328,910.24	137,681.64	2,322,769.98	3,493,898.04	1,961.14
4,356,277.34	133,987.86	629,428.96	286,091.78	5,405,785.94	7,806,317.77	49,061.80
2,500,818.34	—	392,950.88	199,459.38	3,093,228.60	4,541,861.40	59.80
2,051,044.61	—	—	182,040.74	2,233,085.35	3,295,221.44	1,217.97
—	—	734,247.58	69,499.69	803,747.27	1,182,363.81	7,147.75
5,812,986.72	—	382,459.96	440,842.70	6,636,289.38	9,689,317.10	195,310.03
\$424,180,931.72	\$16,288,963.32	\$45,104,699.09	\$33,660,565.48	\$519,235,159.61	\$820,801,472.09	\$10,176,737.39

Table 7

Actual Value as Set by State Board of Equalization for 1982

Counties	ACTUAL VALUE			
	From Abstract	Franchise	Railroads	Total County
Adams	\$ 780,279,170	\$ 678,620	\$ 13,663,895	\$ 794,621,685
Antelope	301,355,514	275,178	1,171,819	302,802,511
Arthur	37,491,781	17,514	—	37,509,295
Banner	77,453,255	66,903	—	77,520,158
Blaine	37,189,139	17,164	3,419,977	40,626,280
Boone	255,515,575	208,697	2,799,098	258,523,370
Box Butte	298,702,720	539,461	9,948,598	309,190,779
Boyd	78,197,037	121,651	—	78,318,688
Brown	148,619,015	270,308	373,541	149,262,864
Buffalo	774,967,507	1,064,197	27,080,138	803,111,842
Burl	285,867,727	1,025,830	936,840	287,830,397
Butler	324,968,213	243,878	4,247,952	329,460,043
Cass	493,862,203	744,517	6,096,836	500,613,556
Cedar	311,047,335	270,267	629,594	311,947,196
Chase	227,570,093	158,478	620,817	228,349,388
Cherry	280,675,206	672,672	1,430,372	282,778,250
Cheyenne	321,685,088	998,581	23,686,035	346,369,704
Clay	346,138,603	218,833	8,303,324	354,660,760
Cliff	272,113,921	270,881	8,759,404	281,144,206
Cumming	356,265,904	338,511	375,396	356,979,811
Custer	466,221,915	320,017	13,210,653	479,752,585
Dakota	317,502,098	562,898	1,486,717	319,551,713
Dawes	165,459,309	668,466	8,786,134	174,913,909
Dawson	670,778,921	776,672	23,772,324	695,327,917
Deuel	98,322,428	302,963	11,906,007	110,531,398
Dixon	193,357,790	145,226	608,543	194,111,559
Dodge	686,110,335	1,248,255	14,397,818	701,756,408
Douglas	7,391,599,300	17,800,028	32,215,071	7,441,614,399
Dundy	155,552,310	155,688	2,805,736	158,513,734
Fillmore	327,579,101	348,724	3,952,783	331,880,608
Franklin	197,001,468	147,634	1,443,267	198,592,369
Frontier	209,729,282	187,978	1,151,820	211,069,080
Furnas	219,966,810	228,387	3,345,563	223,540,760
Gage	577,602,375	1,339,927	7,629,040	586,571,342
Garden	128,061,800	99,989	3,467,156	131,628,945
Garfield	72,900,300	44,358	152,559	73,097,217
Gosper	166,286,272	175,921	727,168	167,139,361
Grant	41,270,865	19,455	4,702,314	45,992,631
Greeley	107,196,611	86,586	2,145,100	109,428,297
Hall	1,124,662,752	2,306,122	24,473,292	1,151,442,166
Hamilton	447,986,475	231,102	6,487,728	454,705,305
Harian	189,829,636	129,348	2,913,644	192,872,628
Hayes	107,008,630	47,094	415,015	107,470,739
Hitchcock	185,005,432	168,355	2,739,607	187,913,394
Holt	376,089,295	706,875	1,401,143	378,197,313
Hooker	30,482,024	14,773	5,409,084	35,905,881
Howard	206,011,932	281,459	5,757,110	212,050,501
Jefferson	282,751,447	306,616	7,305,175	290,363,238
Johnson	148,113,262	163,789	4,078,148	152,355,199
Kearney	330,268,827	252,911	2,702,990	333,224,728
Keith	251,574,895	455,490	23,417,169	275,447,554
Keya Paha	41,020,616	49,172	—	41,069,788
Kimball	187,299,964	207,690	16,621,619	204,129,273
Knox	276,471,251	188,764	—	276,660,015
Lancaster	3,791,773,095	5,185,404	20,037,604	3,816,996,103
Lincoln	882,929,355	1,656,623	51,559,016	936,144,994
Logan	45,910,889	18,284	45,938,173	45,938,173
Loup	38,902,690	15,857	—	38,918,547
Madison	682,193,300	1,409,232	2,427,848	686,030,380
McPherson	38,364,685	16,590	—	38,381,275
Merrick	294,995,350	256,054	21,918,963	317,170,367
Morrill	177,667,433	351,153	9,985,617	188,004,203
Nance	157,998,323	181,706	2,996,918	161,176,947
Nemaha	220,222,019	227,907	2,550,457	223,000,383
Nuckolls	248,193,660	195,496	3,555,616	251,944,772
Otoe	362,614,023	1,046,049	3,913,876	367,573,948
Pawnee	123,308,923	82,470	2,420,828	125,812,221
Perkins	216,831,740	152,977	1,622,723	218,607,440
Phelps	462,980,420	410,500	2,073,181	465,464,101
Pierce	246,011,076	307,220	852,841	247,171,137
Platte	653,323,777	633,556	14,014,680	667,972,013
Polk	271,865,949	182,583	2,874,056	274,922,588
Red Willow	348,968,210	418,641	3,139,178	352,527,029
Richardson	326,546,439	351,769	6,782,617	333,680,825
Rock	116,500,083	136,325	296,768	116,933,176
Saline	406,163,394	228,497	3,717,064	410,108,955
Sarpy	1,209,318,385	2,718,021	4,332,386	1,216,368,792
Saunders	487,044,121	453,920	6,954,271	494,452,312
Scotts Bluff	683,554,661	864,848	8,807,961	693,227,470
Seward	395,641,116	319,071	7,182,896	403,143,083
Sheridan	211,766,934	477,997	7,707,749	219,952,680
Sherman	128,723,180	146,561	4,369,945	133,239,686
Sioux	78,153,080	196,198	2,770,089	81,119,367
Stanton	204,490,320	300,571	268,643	205,059,534
Thayer	279,379,693	227,339	6,925,835	286,532,867
Thomas	27,872,017	16,285	6,870,280	34,758,582
Thurston	141,984,713	221,368	923,800	143,129,881
Valley	151,311,637	100,919	2,315,685	153,728,241
Washington	342,894,391	457,104	345,416	343,696,911
Wayne	242,771,465	281,184	—	243,052,649
Webster	179,791,706	153,707	2,395,961	182,341,374
Wheeler	81,201,165	25,434	—	81,226,599
York	526,544,896	450,163	5,628,903	532,623,962
Total	\$37,873,759,044	\$59,196,456	\$579,620,804	\$38,512,576,304

Valuation of All Personal Property for 1982

Table 8

Counties	Personal Property	Special Schedules	Property Assessed by State Board	All Personal Property
Adams	\$ 43,272,920	\$ 63,863,585	\$ 14,342,515	\$ 121,479,020
Antelope	5,829,455	22,491,019	1,446,997	29,767,471
Arthur	277,490	1,999,149	17,514	2,294,153
Banner	1,136,235	13,978,275	66,903	15,181,413
Blaine	390,851	2,105,966	3,437,141	5,933,958
Boone	4,124,855	18,998,320	3,007,795	26,130,970
Box Butte	18,409,015	33,527,120	10,488,059	62,424,194
Boyd	1,557,001	8,056,796	121,651	9,735,448
Brown	2,353,135	11,928,395	643,849	14,925,379
Buffalo	47,616,746	80,083,296	28,144,335	155,844,377
Burt	5,656,995	27,559,257	1,962,670	35,178,922
Butler	11,439,580	20,729,798	4,491,830	36,661,208
Cass	25,173,935	50,625,728	6,751,353	82,551,016
Cedar	7,067,595	25,122,610	899,861	33,090,066
Chase	8,900,275	18,823,573	779,295	28,503,143
Cherry	3,103,283	23,518,787	2,103,044	28,725,114
Cheyenne	18,058,253	43,066,999	24,684,616	85,809,868
Clay	11,697,458	17,289,133	8,522,157	37,508,748
Colfax	6,853,700	17,283,520	9,030,285	33,167,505
Cuming	9,365,954	27,997,595	713,907	38,077,456
Custer	13,193,150	31,200,525	13,530,670	57,924,345
Dakota	19,092,593	33,547,580	2,049,615	54,689,788
Dawes	5,117,410	25,219,617	9,454,600	39,791,627
Dawson	40,864,288	58,792,390	24,548,996	124,205,674
Deuel	4,425,951	12,608,620	12,208,970	29,243,541
Dixon	2,887,455	13,635,660	753,769	17,276,884
Dodge	32,605,320	77,253,495	15,646,073	125,505,488
Douglas	555,260,150	933,875,890	50,015,099	1,539,151,139
Dundy	2,993,105	11,235,410	2,961,424	17,189,939
Fillmore	8,200,820	20,927,291	4,301,507	33,429,618
Franklin	4,151,322	12,215,170	1,590,901	17,957,393
Frontier	4,874,266	12,413,702	1,339,798	18,627,766
Furnas	4,534,105	16,666,560	3,573,950	24,974,615
Gage	29,226,500	54,766,710	8,968,967	92,962,177
Garden	2,449,771	8,528,992	3,567,145	14,545,908
Garfield	1,985,963	5,428,512	196,917	7,611,392
Gosper	10,558,971	7,943,281	853,089	19,355,341
Grant	494,890	2,997,492	4,721,769	8,214,151
Greeley	2,693,765	8,372,401	2,231,686	13,297,852
Hall	77,187,820	108,134,100	26,779,414	212,101,334
Hamilton	16,786,090	24,330,950	6,718,830	47,835,870
Harlan	4,568,515	12,069,904	3,042,992	19,681,411
Hayes	1,348,545	4,482,015	462,109	6,292,669
Hitchcock	3,611,360	11,636,279	2,907,962	18,155,601
Holt	9,077,720	30,693,215	2,108,018	41,878,953
Hooker	512,961	1,981,558	5,423,857	7,918,376
Howard	3,986,275	16,960,925	6,038,569	26,985,769
Jefferson	8,577,385	25,297,260	7,611,791	41,486,436
Johnson	3,970,545	11,429,837	4,241,937	19,642,319
Kearney	14,161,775	17,555,094	2,955,901	34,672,770
Keith	16,957,320	26,265,490	23,872,659	67,095,469
Keya Paha	669,277	4,100,514	49,172	4,818,963
Kimball	17,710,571	19,404,851	16,829,309	53,944,731
Knox	4,262,070	20,312,495	188,764	24,763,329
Lancaster	268,213,255	393,970,750	25,223,008	687,407,013
Lincoln	56,985,240	81,406,165	53,215,639	191,607,044
Logan	460,619	1,850,959	18,284	2,329,862
Loop	676,625	2,249,475	15,857	2,941,957
Madison	49,265,243	75,094,740	3,837,080	128,197,063
McPherson	298,105	2,155,865	16,590	2,470,560
Merrick	12,031,810	16,599,260	22,175,017	50,806,087
Morrill	6,285,195	21,583,832	10,336,770	38,205,797
Nance	3,348,963	12,757,895	3,178,624	19,285,482
Nemaha	5,911,722	18,318,087	2,778,364	27,008,173
Nuckolls	5,392,010	18,051,945	3,751,112	27,195,067
Otoe	12,370,860	34,394,308	4,959,925	51,729,093
Pawnee	2,759,575	9,027,721	2,503,298	14,290,594
Perkins	8,463,345	13,462,620	1,775,700	23,701,665
Phelps	33,398,150	33,712,525	2,483,681	69,594,356
Pierce	5,293,130	19,779,451	1,160,061	26,232,642
Platte	58,967,516	60,097,821	14,648,236	133,713,573
Polk	6,846,095	16,419,249	3,056,639	26,321,983
Red Willow	19,305,604	25,095,868	3,557,819	47,959,291
Richardson	8,952,377	23,480,164	7,134,386	39,566,927
Rock	2,068,240	8,352,123	433,093	10,853,456
Saline	18,323,405	25,908,994	3,945,561	48,177,960
Sarpy	41,053,694	141,886,639	7,050,407	189,990,740
Saunders	18,919,405	39,820,561	7,408,191	66,148,157
Scotts Bluff	43,923,550	87,684,980	9,672,809	141,281,339
Seward	14,774,041	30,679,080	7,501,967	52,955,088
Sheridan	5,571,818	21,185,630	8,185,746	34,943,194
Sherman	4,269,485	8,897,275	4,516,506	17,683,266
Sioux	1,842,555	10,787,291	2,966,287	15,596,133
Stanton	20,006,616	13,512,059	569,214	34,087,889
Thayer	9,292,205	20,378,735	7,153,174	36,824,114
Thomas	701,115	2,562,627	6,886,565	10,150,307
Thurston	3,814,741	13,510,003	1,145,168	18,469,912
Valley	4,253,645	12,058,532	2,416,604	18,728,781
Washington	10,091,201	36,484,190	802,520	47,377,911
Wayne	4,560,605	17,163,735	281,184	22,005,524
Webster	2,604,800	12,545,866	2,549,668	17,700,334
Wheeler	371,360	2,053,270	25,434	2,450,064
York	19,429,418	35,268,700	6,079,066	60,777,184
Total	\$1,952,380,693	\$3,631,781,698	\$638,817,260	\$6,222,979,651

Table 9 **Valauation of All Real Estate , Oil and Mineral Interest for 1982**

Counties	Real Estate Rural	Real Estate Urban	Oil & Mineral Interest	All Real Estate & Oil & Mineral Interest
Adams	\$ 330,552,825	\$ 342,589,840	\$ —	\$ 673,142,665
Antelope	229,317,885	43,717,155	—	273,035,040
Arthur	34,451,013	764,129	—	35,215,142
Banner	45,722,850	—	16,615,895	62,338,745
Blaine	33,217,794	1,474,528	—	34,692,322
Boone	193,793,905	38,598,495	—	232,392,400
Box Butte	138,260,760	108,505,825	—	246,766,585
Boyd	56,802,470	11,780,770	—	68,583,240
Brown	97,853,190	36,484,295	—	134,337,485
Buffalo	357,875,190	289,392,275	—	647,267,465
Burt	202,741,855	49,909,620	—	252,651,475
Butler	243,441,270	49,357,565	—	292,798,835
Cass	306,409,590	111,652,950	—	418,062,540
Cedar	232,523,995	46,333,135	—	278,857,130
Chase	167,167,445	32,653,848	24,952	199,846,245
Cherry	207,982,535	46,070,601	—	254,053,136
Cheyenne	144,666,801	82,385,473	33,507,562	260,559,836
Clay	263,564,547	53,587,465	—	317,152,012
Colfax	183,344,076	64,632,625	—	247,976,701
Cuming	247,313,095	71,589,260	—	318,902,355
Custer	342,942,445	78,885,795	—	421,828,240
Dakota	129,529,155	135,332,770	—	264,861,925
Dawes	69,120,692	66,001,590	—	135,122,282
Dawson	381,240,074	189,877,912	4,257	571,122,243
Deuel	67,897,580	13,320,535	69,742	81,287,857
Dixon	144,502,680	32,331,995	—	176,834,675
Dodge	266,711,725	309,539,195	—	576,250,920
Douglas	1,369,605,860	4,532,857,400	—	5,902,463,260
Dundy	121,601,160	11,455,080	8,267,555	141,323,795
Fillmore	242,454,845	55,996,145	—	298,450,990
Franklin	159,234,816	21,400,160	—	180,634,976
Frontier	172,428,565	16,502,665	3,510,084	192,441,314
Furnas	163,523,975	34,262,365	779,805	198,566,145
Gage	292,812,820	200,796,345	—	493,609,165
Garden	102,685,275	14,258,570	139,192	117,083,037
Garfield	51,260,480	14,225,345	—	65,485,825
Gosper	138,282,325	9,501,695	—	147,784,020
Grant	36,088,235	1,690,245	—	37,778,480
Greeley	82,901,600	13,228,845	—	96,130,445
Hall	390,279,522	549,061,310	—	939,340,832
Hamilton	345,447,815	61,421,620	—	406,869,435
Harlan	150,109,605	22,116,625	964,987	173,191,217
Hayes	97,284,135	3,893,935	—	101,178,070
Hitchcock	115,369,990	19,424,450	34,963,353	169,757,793
Holt	264,179,370	72,138,990	—	336,318,360
Hooker	22,223,690	5,763,815	—	27,987,505
Howard	154,324,543	30,740,189	—	185,064,732
Jefferson	190,748,558	58,128,244	—	248,876,802
Johnson	110,634,000	22,078,880	—	132,712,880
Kearney	248,595,368	49,956,590	—	298,551,958
Keith	127,845,765	80,502,220	4,100	208,352,085
Keya Paha	32,667,775	3,583,050	—	36,250,825
Kimball	81,714,422	39,996,986	28,473,132	150,184,540
Knox	195,462,016	56,434,670	—	251,896,686
Lancaster	476,532,390	2,653,056,700	—	3,129,589,090
Lincoln	337,877,125	406,644,445	16,380	744,537,950
Logan	40,121,532	3,486,139	640	43,608,311
Loup	34,216,500	1,760,090	—	35,976,590
Madison	244,506,019	313,327,298	—	557,833,317
McPherson	35,037,940	872,775	—	35,910,715
Merrick	220,881,105	45,483,175	—	266,364,280
Morrill	116,248,110	27,184,440	6,365,856	149,798,406
Nance	115,542,835	26,348,630	—	141,891,465
Nemaha	153,691,720	42,300,490	—	195,992,210
Nuckolls	188,431,555	36,318,150	—	224,749,705
Otoe	193,991,400	121,857,455	—	315,848,855
Pawnee	100,151,447	11,370,180	—	111,521,627
Perkins	173,386,135	21,519,640	—	194,905,775
Phelps	303,847,030	92,022,715	—	395,869,745
Pierce	173,852,330	47,086,165	—	220,938,495
Platte	274,172,940	260,085,500	—	534,258,440
Polk	218,765,110	29,835,495	—	248,600,605
Red Willow	145,366,283	126,883,359	32,318,096	304,567,738
Richardson	207,374,464	85,423,122	1,316,312	294,113,898
Rock	93,599,550	12,480,170	—	106,079,720
Saline	261,207,965	100,723,030	—	361,930,995
Sarpy	569,217,815	457,160,237	—	1,026,378,052
Saunders	332,856,832	95,447,323	—	428,304,155
Scotts Bluff	217,708,482	330,469,494	3,768,155	551,946,131
Seward	251,298,765	98,889,230	—	350,187,995
Sheridan	140,685,462	44,324,024	—	185,009,486
Sherman	99,746,165	15,810,255	—	115,556,420
Sioux	62,696,149	2,827,085	—	65,523,234
Stanton	152,483,605	18,488,040	—	170,971,645
Thayer	206,763,153	42,945,600	—	249,708,753
Thomas	21,293,605	3,314,670	—	24,608,275
Thurston	100,729,239	23,930,730	—	124,659,969
Valley	98,297,295	36,702,165	—	134,999,460
Washington	193,527,035	102,791,965	—	296,319,000
Wayne	158,932,405	62,114,720	—	221,047,125
Webster	141,031,990	23,609,050	—	164,641,040
Wheeler	76,666,700	2,109,835	—	78,776,535
York	342,311,130	129,535,648	—	471,846,778
Total	\$17,853,761,284	\$14,264,725,314	\$171,110,055	\$32,289,596,653

Actual Value of Personal Property for 1982

Table 10

Counties	Furniture, Fixtures, Tools & Equipment	Portable Buildings	Improvements on Leased Land	Boats, Motors, Airplanes & Unlicensed Motor Vehicles	Mobile Homes	Total Actual Value
Adams	\$ 28,313,230	\$ 4,590	\$ 8,177,290	\$ 3,153,870	\$ 3,623,940	\$ 43,272,920
Antelope	2,520,075	13,315	1,920,965	852,780	522,320	5,829,455
Arthur	48,550	53,490	7,335	88,990	79,125	277,490
Banner	569,700	2,150	274,675	83,395	206,315	1,136,235
Blaine	46,486	—	132,045	56,093	156,227	390,851
Boone	1,449,105	96,970	2,102,990	250,090	225,700	4,124,855
Box Butte	11,040,105	4,475	2,245,440	854,955	4,264,040	18,409,015
Boyd	506,533	6,017	372,690	86,231	584,930	1,557,001
Brown	980,550	6,145	459,345	286,470	620,625	2,353,135
Buffalo	24,814,067	43,900	14,379,987	2,588,568	5,790,224	47,616,746
Burt	2,456,954	39,015	1,636,952	665,604	858,470	5,656,995
Butler	2,906,665	11,050	7,231,570	215,880	1,074,415	11,439,580
Cass	9,022,195	14,400	13,965,395	811,605	1,360,340	25,173,935
Cedar	3,512,800	79,195	2,238,190	470,245	767,165	7,067,595
Chase	3,822,915	12,080	3,354,225	751,855	959,200	8,900,275
Cherry	1,192,936	61,812	498,578	541,283	808,674	3,103,283
Cheyenne	9,808,835	—	6,543,201	714,111	992,106	18,058,253
Clay	4,004,142	23,108	6,101,589	942,998	625,621	11,697,458
Colfax	4,127,820	435	1,674,485	170,170	880,790	6,853,700
Cuming	7,087,651	181,015	1,183,110	376,491	537,687	9,365,954
Custer	6,558,195	32,090	3,852,115	1,020,985	1,729,765	13,193,150
Dakota	15,023,480	5,000	1,134,659	551,389	2,378,065	19,092,593
Dawes	2,267,320	58,340	461,460	397,350	1,932,940	5,117,410
Dawson	17,860,603	87,441	17,805,869	2,104,284	3,006,091	40,864,288
Deuel	773,594	122,700	3,153,212	220,881	155,564	4,425,951
Dixon	1,221,970	1,280	752,735	169,260	742,210	2,887,455
Dodge	20,615,190	101,735	7,022,190	3,354,090	1,512,715	32,605,920
Douglas	403,367,960	94,111,380	10,529,510	31,597,980	15,653,320	555,260,150
Dundy	1,135,720	32,150	1,055,150	249,880	520,205	2,993,105
Fillmore	3,484,290	11,550	3,937,645	406,920	360,415	8,200,820
Franklin	720,729	462	2,702,004	398,910	329,217	4,151,322
Frontier	775,036	20,085	3,069,095	253,690	756,360	4,874,266
Furnas	1,741,830	28,315	2,097,825	398,975	267,160	4,534,105
Gage	18,528,885	839,095	6,298,295	1,929,470	1,630,755	29,226,500
Garden	973,828	—	625,690	527,628	322,625	2,449,771
Garfield	1,414,447	1,200	314,595	53,260	202,461	1,985,963
Gosper	1,215,255	—	8,748,865	156,486	438,365	10,558,971
Grant	98,285	7,615	79,615	96,585	212,790	494,890
Greeley	810,675	34,820	1,245,100	66,370	536,800	2,693,765
Hall	51,172,750	75,530	16,627,670	3,153,870	6,158,000	77,187,820
Hamilton	4,559,625	120	10,316,885	612,625	1,296,835	16,786,090
Harlan	1,199,370	1,955	2,404,010	440,420	522,760	4,568,515
Hayes	814,190	690	361,055	57,525	115,085	1,348,545
Hitchcock	773,280	6,465	1,738,320	197,835	895,460	3,611,360
Holt	3,822,550	100,110	3,025,995	541,250	1,587,815	9,077,720
Hooker	206,186	—	56,855	33,615	216,305	512,961
Howard	1,378,155	8,560	1,801,410	323,660	474,490	3,986,275
Jefferson	5,631,356	34,013	1,992,419	633,421	286,176	8,577,385
Johnson	2,214,545	73,300	1,247,460	157,710	277,530	3,970,545
Kearney	4,838,765	5,000	8,009,440	369,400	939,170	14,161,775
Keith	6,950,165	—	5,561,215	1,434,480	3,011,460	16,957,320
Keya Paha	154,566	17,806	191,970	90,605	282,330	669,277
Kimball	12,558,290	20,879	2,628,260	1,226,387	1,276,755	17,710,571
Knox	2,118,940	39,225	751,055	331,775	1,021,075	4,262,070
Lancaster	198,704,119	—	40,691,105	14,374,995	14,443,045	268,213,255
Lincoln	20,092,319	77,045	26,080,705	2,936,800	6,848,475	56,985,240
Logan	144,503	—	205,970	46,830	63,316	460,619
Loup	351,835	16,700	128,420	82,605	97,565	676,625
Madison	39,717,461	128,550	4,734,039	2,131,233	2,553,960	49,265,243
McPherson	12,313	—	74,679	20,545	198,105	298,105
Merrick	3,480,330	47,380	7,278,925	286,910	938,265	12,031,810
Morrill	2,887,695	12,640	1,808,045	352,440	1,224,375	6,285,195
Nance	1,131,581	33,505	1,860,230	159,795	163,852	3,348,963
Nemaha	3,115,434	230	2,104,496	127,175	564,387	5,911,722
Nuckolls	2,118,335	—	2,698,665	187,510	187,500	5,392,010
Otoe	7,121,960	—	2,678,135	728,855	1,841,910	12,370,860
Pawnee	1,596,755	49,330	764,300	130,650	218,540	2,759,575
Perkins	1,369,910	—	5,683,740	586,515	623,180	8,463,345
Phelps	20,915,570	45,875	8,569,170	1,965,660	1,901,875	33,398,150
Pierce	3,001,535	34,145	1,166,780	238,525	852,145	5,293,130
Platte	44,687,133	5,610	10,483,433	1,322,795	2,468,345	58,967,516
Polk	1,318,080	—	5,072,545	134,000	321,470	6,846,095
Red Willow	10,196,254	—	5,647,833	1,104,366	2,157,151	19,305,604
Richardson	4,722,468	18,685	3,057,339	400,955	752,930	8,952,377
Rock	887,950	6,540	437,775	289,400	446,575	2,068,240
Saline	12,200,025	13,845	4,605,715	569,505	934,315	18,323,405
Sarpy	10,364,059	115,417	6,636,537	1,363,691	2,573,990	41,053,694
Saunders	5,035,075	—	12,578,485	594,795	761,050	18,919,405
Scotts Bluff	29,048,475	7,435	6,216,985	3,088,995	5,561,660	41,923,550
Seward	7,506,526	129,910	5,660,790	632,980	847,835	14,774,041
Sheridan	2,271,614	30,771	1,117,211	557,153	1,595,069	5,571,818
Sherman	604,985	—	2,809,735	173,150	681,615	4,269,485
Sioux	545,566	1,435	121,644	730,790	443,120	1,842,555
Stanton	18,604,191	66,590	488,750	127,835	719,250	20,006,616
Thayer	4,841,045	575	3,560,680	490,235	399,670	9,292,205
Thomas	279,440	21,705	56,575	96,875	266,520	701,115
Thurston	1,939,894	20,847	1,096,614	180,209	577,177	3,814,741
Valley	1,364,540	27,655	1,682,500	342,685	836,265	4,253,645
Washington	6,369,265	1,630	2,142,000	996,211	582,095	10,091,201
Wayne	2,251,715	2,545	1,092,860	328,515	884,970	4,560,605
Webster	694,199	—	1,491,583	124,127	294,065	2,604,800
Wheeler	184,875	—	29,400	61,295	95,790	371,360
York	10,672,911	—	7,118,252	869,499	768,756	19,429,418
Total	\$1,217,763,366	\$97,414,994	\$396,094,350	\$107,458,359	\$133,649,624	\$1,952,380,693

Table 11 **Actual Value of Miscellaneous Schedules for 1982**

Countries	Elec. Lighting, Heating, & Power Co.'s	Telephone Co.'s	Transmission Co.'s	Telegraph Co.'s	Property of Pipeline Co.'s	Motor Vehicle Values (est.)	County Total
Adams		\$ 11,202,300		\$ 35,900	\$ 4,385,005	\$ 48,239,480	\$ 63,863,585
Antelope		4,366,435			17,496,405	17,496,405	22,491,019
Arthur	16,171	405,322	115,456		1,314,200	1,314,200	1,999,149
Banner	444,090	405,430	5,384,545	4,157,100	1,100,515	2,486,595	13,978,275
Blaine		408,131			1,666,140	15,069,185	2,105,966
Boone		2,562,995			615,640	23,666,700	18,998,320
Box Butte	1,403,700	7,818,660		22,420		5,548,735	33,527,120
Boyd	402,476	620,340	1,485,245		161,385	7,767,175	8,056,796
Brown		3,999,620		215	1,936,740	60,545,840	11,928,395
Buffalo	1,109,598	15,860,998	635,620	24,500	2,957,131	15,424,360	80,083,296
Burt		9,127,190		570	788,961	15,581,410	27,559,257
Butler		4,158,187		1,230	10,276,340	33,241,985	20,729,798
Cass	296,738	6,003,625		7,750	831,025	16,976,550	50,625,728
Cedar		2,315,035		1,150	784,870	14,055,275	25,122,610
Chase	1,555,105	5,427,173		25	13,998,573	19,238,215	18,823,575
Cherry	498,403	8,918,707		725	6,095,299	19,238,215	21,518,787
Cheyenne	895,299	10,789,634	2,135,917	10,135	1,427,019	12,442,370	41,066,999
Clay		3,423,624		570	735,960	17,433,575	17,289,133
Clayton		4,110,820		1,165	568,595	22,244,795	17,283,520
Cummins		5,129,505		4,300	452,275	25,435,795	27,997,595
Custer		5,309,675		2,780	1,897,665	13,677,565	31,200,525
Dakota		5,921,260		6,020	573,340	25,727,635	33,547,580
Dawes	2,611,935	8,348,022		8,755	3,923,488	44,919,272	25,219,617
Dawson		10,949,630			6,000,700	12,608,620	58,792,390
Deuel	25,928	1,481,517	38,890	130	5,059,355	10,829,720	12,608,620
Dixon	189,285	2,419,150		260	2,463,625	57,814,880	13,635,660
Dodge	959,265	15,922,530		44,195	1,431,100	15,722,690	77,253,495
Douglas		212,362,795		1,341,865	1,431,100	7,181,780	933,875,890
Dundy	2,445	2,552,715	16,755	44,955	1,346,974	15,722,690	11,235,410
Edmore	249,019	3,605,254		4,355	4,308,145	8,822,829	20,927,291
Franklin	84,280	1,995,625		44,190	1,300,400	3,147,095	12,215,170
Foster		2,175,820	112,340		1,300,400	3,147,095	12,215,170
Furness		1,440,455			1,300,400	3,147,095	12,215,170
Gardner	1,049,604	8,061,000		3,415	1,300,400	3,147,095	12,215,170
Gardiner	11,000	1,660,000		1,234	1,300,400	3,147,095	12,215,170
Garfield	10,111	2,777,111		87,340	1,300,400	3,147,095	12,215,170
Golden		1,000,000		11,000	1,300,400	3,147,095	12,215,170
Graham	3,000	400,000	80,000		1,300,400	3,147,095	12,215,170
Grant	3,000	400,000	80,000		1,300,400	3,147,095	12,215,170
Greene		1,440,455			1,300,400	3,147,095	12,215,170
Hamilton	1,247,887	1,935,456		44,390	9,095,585	3,611,340	11,636,279
Harlan		854,003		49,850	413,718	8,330,945	11,636,279
Hawley	16,672	2,341,756		6,618	860,285	18,719,240	30,693,215
Hitchcock		10,135,493			1,600,000	1,981,558	16,960,925
Holt	974,279	3,854,620	359,935	1,655	2,009,711	18,487,941	25,297,260
Hooker	7,145	3,125,891		4,123	782,680	7,606,340	11,429,837
Howard	868,112	3,040,688		120	1,460,512	12,977,919	17,555,094
Jefferson		3,040,688			1,460,512	12,977,919	17,555,094
Johnson		3,040,688			1,460,512	12,977,919	17,555,094
Kearney	5,827	3,040,688			1,460,512	12,977,919	17,555,094
Keith	1,124,715	3,040,688			1,460,512	12,977,919	17,555,094
Kearney	5,827	3,040,688			1,460,512	12,977,919	17,555,094
Kimball	774,652	3,040,688			1,460,512	12,977,919	17,555,094
Knox	67,877	3,040,688			1,460,512	12,977,919	17,555,094
Lancaster	10,185,110	3,040,688			1,460,512	12,977,919	17,555,094
Laramie	1,848,305	3,040,688			1,460,512	12,977,919	17,555,094
Lincoln		3,040,688			1,460,512	12,977,919	17,555,094
Logan		3,040,688			1,460,512	12,977,919	17,555,094
Long		3,040,688			1,460,512	12,977,919	17,555,094
Madison		3,040,688			1,460,512	12,977,919	17,555,094
Malheur		3,040,688			1,460,512	12,977,919	17,555,094
Merrick		3,040,688			1,460,512	12,977,919	17,555,094
Morrill	1,533,000	3,040,688			1,460,512	12,977,919	17,555,094
Nance		3,040,688			1,460,512	12,977,919	17,555,094
Nemaha	378,795	3,040,688			1,460,512	12,977,919	17,555,094
Nuckolls		3,040,688			1,460,512	12,977,919	17,555,094
Otoe		3,040,688			1,460,512	12,977,919	17,555,094
Pawnee	154,285	3,040,688			1,460,512	12,977,919	17,555,094
Perkins	1,274,755	3,040,688			1,460,512	12,977,919	17,555,094
Phelps		3,040,688			1,460,512	12,977,919	17,555,094
Pierce	61,227	3,040,688			1,460,512	12,977,919	17,555,094
Pittsburg		3,040,688			1,460,512	12,977,919	17,555,094
Polk		3,040,688			1,460,512	12,977,919	17,555,094
Red Willow	1,075,077	3,040,688			1,460,512	12,977,919	17,555,094
Richardson		3,040,688			1,460,512	12,977,919	17,555,094
Rock		3,040,688			1,460,512	12,977,919	17,555,094
Sage	503,757	3,040,688			1,460,512	12,977,919	17,555,094
Sargent	57,405	3,040,688			1,460,512	12,977,919	17,555,094
Saunder	87,979	3,040,688			1,460,512	12,977,919	17,555,094
Scottsbluff	11,182,800	3,040,688			1,460,512	12,977,919	17,555,094
Sheephead		3,040,688			1,460,512	12,977,919	17,555,094
Sheridan	220,433	3,040,688			1,460,512	12,977,919	17,555,094
Sherman		3,040,688			1,460,512	12,977,919	17,555,094
Sioux	2,855,864	3,040,688			1,460,512	12,977,919	17,555,094
Stanton	276,894	3,040,688			1,460,512	12,977,919	17,555,094
Thayer		3,040,688			1,460,512	12,977,919	17,555,094
Thomas		3,040,688			1,460,512	12,977,919	17,555,094
Thurston	85,246	3,040,688			1,460,512	12,977,919	17,555,094
Valley		3,040,688			1,460,512	12,977,919	17,555,094
Washington	481,089	3,040,688			1,460,512	12,977,919	17,555,094
Wayne		3,040,688			1,460,512	12,977,919	17,555,094
Webster	46,400	3,040,688			1,460,512	12,977,919	17,555,094
Wheeler	5,700	3,040,688			1,460,512	12,977,919	17,555,094
York	420,773	3,040,688			1,460,512	12,977,919	17,555,094
Total	\$54,351,233	\$786,787,979	\$17,384,077	\$7,103,944	\$147,720,003	\$2,518,384,462	\$3,631,781,698

Table 12

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Table 13

Actual Value of Rural Real Estate for 1982

Counties	Total Agricultural Land	Rural Sites	Agricultural Improvements	Suburban Residential, Land or Lots Unimproved	Suburban Residential, Land or Lots Improved	Suburban Residential Improvements
Adams	\$ 227,489,564	\$ 2,445,826	\$ 38,089,255	\$ 839,720	\$ 1,961,035	\$ 23,080,150
Antelope	196,185,465	—	25,974,450	125,590	554,025	3,569,640
Arthur	31,861,955	—	2,303,420	782	3,909	185,426
Banner	38,312,425	143,660	6,824,125	12,445	10,700	256,565
Blaine	28,293,391	—	4,780,433	—	—	—
Boone	151,698,540	—	30,773,710	63,360	435,850	4,036,650
Box Butte	106,932,490	954,755	16,870,345	2,775	9,110	4,756,320
Boyd	48,772,855	—	7,204,520	15,695	58,435	514,325
Brown	79,629,675	22,405	13,350,565	81,665	633,510	1,784,130
Buffalo	258,812,815	—	40,098,210	1,254,369	3,305,830	37,555,115
Burt	169,883,770	—	21,480,255	—	1,681,310	3,091,340
Butler	203,316,430	352,245	34,850,115	22,995	1,460	73,265
Cass	183,107,275	—	33,009,480	12,917,965	12,407,895	36,564,260
Cedar	185,525,270	—	41,732,500	—	—	—
Chase	146,794,234	241,782	15,125,066	91,445	199,119	1,461,409
Cherry	180,918,876	40,824	27,022,835	—	—	—
Cheyenne	114,102,114	31,660	20,598,719	20,265	104,388	2,869,335
Clay	223,915,073	—	32,209,785	48,735	26,255	384,860
Colfax	135,268,748	—	31,705,698	203,685	704,138	4,673,781
Cuming	195,424,340	2,964,640	36,980,095	18,750	94,070	1,780,805
Custer	292,018,930	—	39,728,060	154,965	428,570	5,707,680
Dakota	70,072,235	—	12,566,190	909,140	3,720,805	21,441,340
Dawes	53,414,301	—	8,111,540	—	745,091	5,997,750
Dawson	296,656,499	693,246	58,072,503	638,338	1,202,911	7,804,679
Deuel	58,791,023	—	6,196,240	11,945	52,620	453,825
Dixon	114,281,750	—	21,080,625	34,165	115,470	4,296,095
Dodge	200,203,280	222,075	24,382,725	1,840,160	3,324,920	18,570,380
Douglas	77,406,660	—	27,958,750	41,307,560	127,900,935	794,410,935
Dundy	110,092,760	—	9,516,860	71,335	168,870	966,965
Fillmore	208,424,170	—	30,157,155	—	49,955	531,305
Franklin	144,456,956	—	12,633,470	625	71,000	1,417,280
Frontier	157,599,470	—	12,948,750	3,600	74,070	1,706,715
Furnas	149,514,420	—	13,377,305	1,180	1,790	60,805
Gage	211,960,210	15,156,110	47,236,840	59,180	36,955	818,275
Garden	93,050,070	—	8,222,950	—	129,180	987,250
Garfield	43,357,150	91,960	6,132,845	7,000	50,675	619,220
Gosper	116,724,795	277,285	16,816,035	47,585	88,660	2,348,810
Grant	32,908,445	9,575	2,687,820	1,340	8,780	322,505
Greeley	69,604,030	—	12,519,915	—	16,570	424,150
Hall	202,423,592	6,272,560	36,758,170	2,824,760	14,214,410	86,373,610
Hamilton	278,519,510	—	47,428,110	259,940	677,780	6,919,370
Harlan	132,185,320	—	12,776,230	242,400	625,325	3,836,135
Hayes	84,370,680	—	12,913,455	—	—	—
Hitchcock	111,116,155	—	4,253,835	—	—	—
Holt	219,019,505	—	34,399,035	241,250	882,615	6,682,150
Hooker	20,138,685	—	1,446,240	2,890	18,370	347,340
Howard	121,985,173	916,735	28,287,237	29,079	113,415	1,761,950
Jefferson	153,150,929	141,980	27,997,616	221,407	552,469	4,157,652
Johnson	92,952,305	—	14,027,375	—	445,625	1,847,905
Kearney	206,102,015	152,465	26,471,380	112,690	579,923	9,393,675
Keith	95,811,960	459,500	10,710,560	1,320,915	1,780,880	14,061,210
Keya Paha	25,664,080	—	6,955,080	9,360	1,765	37,490
Kimball	63,926,585	23,821	11,466,783	40,726	238,730	3,743,400
Knox	160,651,276	—	26,118,635	2,597,540	—	3,873,395
Lancaster	208,986,971	56,240,841	44,815,949	16,462,804	30,090,305	87,051,680
Lincoln	239,581,060	15,014,760	35,321,115	3,339,985	5,585,710	30,673,750
Logan	36,069,982	—	3,547,959	—	17,281	331,207
Loup	30,360,635	—	3,202,850	905	675	27,145
Madison	152,179,655	559,845	29,891,401	1,175,765	9,940,570	21,359,568
McPherson	31,124,178	—	3,764,125	—	3,770	142,867
Merrick	173,203,500	—	38,262,760	550,185	677,720	4,629,085
Morrill	90,699,950	2,721,175	19,030,105	141,059	95,875	1,073,420
Nance	94,002,020	1,619,135	18,278,005	—	—	—
Nemaha	124,665,520	1,619,135	21,250,910	23,060	188,555	1,003,435
Nuckolls	157,414,130	3,538,165	16,517,565	315,710	386,275	2,069,380
Otoe	147,646,250	—	32,300,135	—	55,230	199,815
Pawnee	88,450,692	—	10,584,820	72,540	110,340	785,910
Perkins	152,775,700	123,750	17,485,210	11,250	23,570	573,145
Phelps	253,580,170	—	33,245,445	12,185	995,365	6,445,740
Pierce	146,305,155	—	20,396,015	365,230	820,025	4,305,465
Platte	168,332,130	—	39,247,295	1,150,810	2,361,130	39,189,710
Polk	185,329,440	—	23,396,850	613,640	694,950	4,776,780
Red Willow	117,222,886	—	25,076,401	83,702	881,724	8,259,595
Richardson	166,814,970	—	18,775,633	114,810	335,113	3,189,251
Rock	77,849,505	—	6,035,270	125,160	217,375	2,187,900
Saline	205,888,260	—	29,956,899	282,864	498,105	5,427,895
Sarpy	64,169,005	521,700	15,175,128	24,758,485	34,843,074	124,702,226
Saunders	249,332,120	13,449,605	43,692,168	883,895	2,400,315	14,583,605
Scotts Bluff	100,896,053	400,874	13,610,637	1,994,338	9,928,462	50,517,844
Seward	193,319,345	—	34,460,385	243,460	2,084,815	12,138,735
Sheridan	106,258,500	2,600	25,875,441	206,913	497,457	5,559,370
Sherman	84,269,060	—	14,696,590	21,060	6,490	372,640
Sioux	51,710,899	149,165	10,820,475	835	14,775	—
Stanton	115,657,670	—	15,266,100	163,440	2,113,435	9,167,335
Thayer	185,027,743	160,660	18,310,470	76,535	229,885	2,185,905
Thomas	17,960,665	4,815	2,430,600	—	26,170	428,350
Thurston	86,697,484	842,330	12,027,545	64,180	37,020	386,785
Valley	79,861,695	—	15,163,405	87,755	290,820	1,459,695
Washington	123,813,097	24,569,453	35,560,577	1,773,215	579,545	3,520,755
Wayne	127,059,640	—	21,672,370	97,655	1,369,460	4,768,865
Webster	172,121,665	—	15,186,190	26,725	86,100	2,197,650
Wheeler	65,209,565	—	10,528,140	96,175	158,635	391,040
York	278,318,149	132,490	42,667,307	100,020	1,883,445	9,169,327
Total	\$12,476,187,818	\$153,602,295	\$2,019,464,393	\$123,686,726	\$321,568,943	\$1,796,734,592

Suburban Commercial, Land or Lots Unimproved	Suburban Commercial, Land or Lots Improved	Suburban Commercial Improvements	Suburban Industrial, Land or Lots Unimproved	Suburban Industrial, Land or Lots Improved	Suburban Industrial Improvements	Total Actual Value of Land & Impv. Outside Incorporated Areas
\$ 671,305	\$ 3,142,190	\$ 19,312,085	\$ 346,600	\$ 1,104,900	\$ 12,070,195	\$ 330,552,825
135,675	387,610	2,037,480	11,770	44,065	292,115	229,317,885
—	6,921	88,600	—	—	—	34,451,013
1,800	4,060	157,070	—	—	—	45,722,850
—	960	143,010	—	—	—	33,217,794
50,635	277,505	6,457,655	—	—	—	193,793,905
66,745	237,290	3,408,570	35,050	383,215	4,604,095	138,260,760
8,815	16,570	211,245	—	—	—	56,802,470
28,655	333,745	1,702,515	—	6,445	279,880	97,853,190
108,868	1,008,418	4,293,095	4,785	388,355	11,045,330	357,875,190
—	456,490	6,082,165	—	4,925	61,600	202,741,855
5,190	107,910	4,711,660	—	—	—	243,441,270
482,395	724,320	3,480,465	2,752,515	839,235	20,123,785	306,409,590
13,010	55,915	5,197,300	—	—	—	232,523,995
59,716	260,492	2,934,182	—	—	—	167,167,445
—	—	—	—	—	—	207,982,535
10,355	113,470	2,110,083	62,488	247,433	4,396,491	144,666,801
33,200	181,379	1,391,790	18,210	485,955	4,869,305	263,564,547
266,965	528,430	9,792,631	—	—	—	183,344,076
27,920	437,440	6,572,950	—	56,920	2,955,165	247,313,095
29,280	330,615	2,016,425	—	85,810	2,442,110	342,942,445
263,735	1,091,205	3,427,650	61,200	448,605	15,527,050	129,529,155
—	84,380	767,630	—	—	—	69,120,692
209,306	1,143,890	5,647,999	78,999	562,682	8,529,022	381,240,074
24,480	224,915	2,142,527	—	—	—	67,897,580
21,000	255,595	4,417,980	—	—	—	144,502,680
651,980	896,495	3,644,565	77,665	958,480	11,939,000	266,711,725
24,390,610	45,778,760	190,995,800	5,975,350	4,467,600	29,012,900	1,369,605,860
9,735	208,920	565,715	—	—	—	121,601,160
87,520	256,080	2,740,130	—	8,955	199,575	242,454,845
—	107,865	547,520	—	—	—	159,234,816
—	4,000	91,960	—	—	—	172,428,565
100	68,165	361,340	—	5,850	133,020	163,523,975
—	488,340	4,125,160	—	279,250	12,656,495	292,812,820
1,040	30,990	263,795	—	—	—	102,685,275
5,880	107,455	600,930	—	16,250	271,115	51,260,480
3,260	118,520	1,757,455	—	—	—	138,282,325
610	3,930	145,230	—	—	—	36,088,235
—	14,800	322,135	—	—	—	82,901,600
4,202,610	6,066,280	23,719,630	—	680,880	6,793,020	390,279,522
214,735	808,995	7,221,790	7,255	187,545	3,202,785	345,447,815
18,125	33,695	140,145	—	18,600	233,630	150,109,605
—	—	—	—	—	—	97,284,135
—	—	—	—	—	—	115,369,990
37,385	394,520	2,522,910	—	—	—	264,179,370
1,800	7,345	261,070	—	—	—	22,223,690
3,064	97,488	1,130,402	—	—	—	154,324,543
183,590	188,072	1,435,426	—	124,245	2,595,172	190,748,558
23,830	93,890	1,181,850	—	6,250	54,970	110,634,000
6,730	395,345	3,781,505	93,875	700	1,505,065	248,595,368
128,220	411,860	3,160,660	—	—	—	127,845,765
—	—	—	—	—	—	32,667,775
86,350	139,316	2,048,711	—	—	—	81,714,422
268,670	—	1,730,550	—	—	—	195,462,016
1,928,975	3,147,115	5,919,295	5,012,500	1,470,800	7,3505,155	476,532,390
489,115	1,546,855	6,322,725	—	—	—	337,877,125
2,000	7,330	155,853	—	—	—	40,121,532
—	100	4,190	—	—	—	34,216,500
928,475	2,331,755	14,026,265	94,105	1,488,395	16,130,020	244,506,019
—	—	—	—	—	—	35,037,940
13,525	190,140	3,354,190	—	—	—	220,881,105
120,105	209,905	1,205,890	—	57,000	893,630	116,248,110
—	47,385	1,596,290	—	—	—	115,542,835
11,450	151,955	1,011,490	—	43,660	1,803,520	153,691,720
90,375	229,190	5,822,530	12,055	30,005	5,544,340	188,431,555
—	181,380	12,392,285	—	174,150	1,042,155	193,991,400
2,870	131,135	131,140	—	—	—	100,151,447
15,365	57,610	2,320,535	—	—	—	173,386,135
43,255	565,760	3,305,430	—	176,975	5,876,705	303,847,030
51,865	304,885	1,303,690	—	—	—	173,852,330
531,280	1,731,080	11,408,260	10,000	1,676,610	7,526,475	274,172,940
73,205	572,010	3,896,165	—	—	—	218,765,110
9,000	293,680	3,078,430	—	28,401	12,594	145,366,283
53,622	288,395	1,825,075	—	72,010	1,189,065	207,374,464
46,920	266,340	3,227,520	—	—	—	93,599,550
21,935	359,795	1,726,300	—	980,765	16,142,505	261,207,965
3,365,092	9,089,774	42,408,340	8,221,280	1,577,528	8,368,130	569,217,815
68,409	1,241,829	4,708,557	—	850	9,430	332,856,832
428,706	1,593,913	9,054,167	74,475	953,534	10,247,320	217,708,482
77,450	667,650	3,401,385	—	227,490	4,669,950	251,298,765
51,639	235,443	2,037,699	—	—	—	140,685,462
30	29,405	360,890	—	—	—	99,746,165
—	—	—	—	—	—	62,696,149
—	145,615	904,525	—	234,020	8,831,465	152,483,605
4,935	69,495	239,365	39,465	50,490	368,205	206,763,153
—	17,665	353,620	—	6,075	65,645	21,293,605
350	73,140	600,405	—	—	—	100,729,239
72,705	116,070	1,141,140	—	15,340	80,030	98,297,295
229,200	652,995	2,052,835	—	134,045	241,318	193,527,035
108,685	517,570	3,343,060	—	—	—	158,932,405
25,485	138,520	1,049,655	—	—	—	141,031,990
—	27,745	295,405	—	—	—	76,666,700
291,223	1,368,283	7,462,440	—	58,190	900,260	342,311,130
\$42,002,060	\$96,613,953	\$516,279,107	\$17,896,207	\$22,470,383	\$267,257,807	\$17,853,761,284

Table 14

Actual Value of Agriculture Real Estate for 1982

Counties	IRRIGATED CROPLAND		DRYLAND CROPLAND		PASTURELAND	
	No. of Acres	Actual Value	No. of Acres	Actual Value	No. of Acres	Total Value
Adams	159,854	\$ 163,045,841	106,113	\$ 53,940,829		
Antelope	162,931	93,201,800	183,243	73,381,695	133,692	25,111,575
Arthur	9,012	2,343,120				
Banner	19,346	4,740,985	163,129	24,272,150		
Blaine	11,660	3,725,449				
Boone	111,366	69,630,535	144,555	57,810,815	40,794	8,868,530
Box Butte	106,829	46,975,580	221,764	39,280,930		
Boyd	3,586	1,697,245	101,418	34,723,015		
Brown	64,245	29,482,375	8,066	1,859,770		
Buffalo	187,228	175,010,486	119,065	46,415,951		
Burke	47,704	42,015,015	210,020	118,499,295	39,402	9,321,745
Butler	84,752	82,930,310	207,951	105,903,070	45,968	12,054,085
Cass	1,662	1,426,200	262,656	168,707,460	50,329	12,793,145
Cedar	59,559	39,174,580	282,007	121,320,655	94,765	23,416,755
Chase	163,086	94,199,680	118,830	31,067,452		
Cherry	40,372	9,669,814	29,152	3,876,115		
Cheyenne	26,368	10,834,430	464,510	92,380,220		
Clay	168,936	166,451,451	98,577	51,078,840		
Colfax	46,844	42,518,322	158,464	83,821,520	13,440	4,128,610
Cummins	25,498	19,357,040	318,495	175,322,315	1,417	507,640
Custer	169,638	121,432,065	217,884	71,248,595		
Dakota	10,082	7,498,760	118,192	57,946,145	24,754	4,570,910
Dawes	11,331	2,650,942	120,680	21,332,811		
Dawson	265,761	247,176,223	50,880	19,193,759		
Deuel	18,110	9,592,700	171,251	44,514,940		
Dixon	16,709	11,468,325	192,930	84,972,610	73,940	17,581,050
Dodge	61,962	61,213,200	213,195	129,239,275	36,185	9,539,175
Douglas	10,654	10,706,525	84,201	51,473,115	10,215	3,107,480
Dundy	93,697	45,568,225	113,850	35,369,625		
Fillmore	157,940	124,788,825	197,025	75,324,635	956	262,735
Franklin	76,830	74,663,788	87,373	42,455,784		
Frontier	52,942	45,290,760	182,225	73,246,245		
Furnas	41,435	42,119,625	198,589	84,665,160		
Gage	40,368	29,341,515	340,089	157,804,465	28,178	7,266,820
Garden	33,846	13,377,085	110,070	29,890,825		
Garnfield	21,325	19,607,075	11,488	4,701,610		
Gosper	70,760	70,825,340	67,341	40,138,355		
Grant	2,252	982,050				
Greene	54,119	27,687,230	67,915	16,130,060		
Hall	179,716	170,544,139	43,418	20,004,350		
Hamilton	211,793	226,297,105	115,637	51,980,755	652	114,260
Harlan	65,204	59,539,470	114,052	54,081,045		
Hayes	35,358	17,039,545	145,433	40,491,990		
Hitchcock	26,225	22,556,365	212,840	70,255,915		
Holt	221,745	92,061,175	94,485	24,474,467		
Hooker	3,460	860,600				
Howard	91,801	72,627,590	65,257	24,300,210		
Jefferson	47,372	37,568,262	179,419	92,007,065	851	245,826
Johnston	11,022	9,597,560	128,987	62,748,575	75,418	19,380,785
Kearney	166,410	150,921,390	94,593	46,482,220	7,938	175,315
Keith	65,117	33,278,750	147,861	34,487,010		
Keya Paha	19,254	6,958,110	29,483	3,330,840		
Kimball	24,262	8,287,650	428,711	48,353,223		
Knox	15,113	17,607,555	239,993	88,095,814	17,636	34,060,072
Lamar	16,656	14,367,055	112,096	122,488,734	8,102	71,957,277
Lancaster	27,178	98,600,220	146,113	42,827,190		
Lincoln	16,465	6,112,325	75,919	3,425,199		
Loup	12,856	4,971,045	12,816	5,236,780		
Lyon	63,819	37,364,134	318,412	105,119,180	56,644	11,821,397
McPherson	12,851	4,036,670	1,321	264,990		
Merrick	158,491	141,840,030	38,095	16,941,160		
Morrill	103,404	43,042,515	78,130	11,127,080		
Nance	47,389	36,159,060	98,726	40,610,730		
Nemaha	2,697	2,781,740	178,117	107,263,035	62,463	14,511,635
Nuckolls	42,478	34,524,010	167,807	68,437,385		
Otoe	2,124	1,466,225	784,421	124,437,060	78,129	20,149,270
Payne	892	795,660	119,606	53,145,747	124,622	32,947,211
Perkins	106,448	59,108,340	328,367	86,634,725		
Pheips	212,639	220,413,625	53,483	26,179,055		
Pierce	91,733	55,114,383	173,663	76,036,271	53,946	12,260,136
Platte	123,550	72,192,345	200,462	81,049,760	73,578	15,740,195
Polk	316,006	319,218,100	95,478	43,181,570	56,338	6,737,190
Red Willow	51,923	48,706,704	186,417	49,118,740		
Reno	1,699	1,296,119	227,670	16,884,973	7,052	8,411,939
Rice	16,002	28,701,760	90,648	11,478,480		
Saban	24,182	71,681,110	51,687	119,828,445	4,679	1,131,610
Sargent	8,050	6,444,030	83,469	22,404,465	18,260	4,084,045
Saunder	44,271	30,080,100	370,114	192,271,880	61,421	10,381,785
Schuyler	169,109	86,248,084	40,115	6,160,265		
Sevier	84,554	77,011,614	153,924	49,471,524	64,157	16,846,232
Sheridan	95,746	20,305,188	167,980	24,482,401		
Sherman	61,394	37,069,770	62,550	19,245,700		
Siou	30,132	9,183,176	16,499	1,695,825		
Stanton	20,756	14,421,235	196,791	91,809,825	38,645	9,250,170
Thayer	99,664	90,672,652	156,795	78,740,167	2,082	547,385
Thomas	2,872	746,720				
Thurston	5,233	4,817,800	166,206	77,096,134	13,392	4,528,189
Valley	72,767	43,110,205	67,834	16,943,880		
Washington	4,131	3,904,431	204,513	116,336,228	13,747	3,337,357
Wayne	29,256	12,727,335	221,508	104,939,230	28,407	9,346,320
Webster	40,074	33,789,875	131,789	60,792,475	24	35,110
Wheeler	59,752	29,392,335	8,719	4,412,995		
York	208,118	210,251,944	101,227	75,455,262	13,877	1,614,520
Total	6,398,218	\$4,803,320,361	12,952,288	\$5,372,451,552	1,912,494	\$445,762,291

RANGE LAND AND MEADOW		WASTELAND		TOTAL AGRICULTURAL LAND	
No. of Acres	Actual Value	No. of Acres	Actual Value	No. of Acres	Actual Value
63,047	\$ 10,461,494	2,760	\$ 41,400	331,775	\$ 227,489,564
36,646	4,459,070	1,570	31,325	518,082	196,185,465
420,835	29,476,065	4,277	42,770	434,124	31,861,955
256,191	9,211,810	8,748	87,480	447,414	38,312,425
404,135	24,541,473	2,650	26,469	418,446	28,293,391
120,478	15,217,230	7,188	171,430	424,381	151,698,540
302,820	20,642,040	2,267	33,940	633,680	106,932,490
210,298	12,268,750	5,588	83,845	320,891	48,772,855
647,023	48,208,365	7,022	79,225	727,258	79,629,675
254,707	37,104,283	18,806	282,095	579,807	258,812,815
		3,488	47,755	300,616	169,881,770
19,406	2,473,845	2,756	55,129	356,733	203,316,430
		7,219	180,470	321,867	183,107,235
12,774	1,577,000	1,784	35,080	451,293	185,229,279
245,320	21,509,583	11,677	175,519	528,405	146,794,244
1,274,068	167,208,394	41,288	164,451	1,384,682	189,918,876
208,479	10,882,424	3,004	50,040	699,867	114,102,114
35,913	6,272,774	11,500	115,000	309,027	273,914,073
11,035	4,759,672	7,031	40,624	291,824	135,268,748
		9,730	737,145	354,640	195,424,340
1,173,711	99,190,465	9,855	147,805	1,571,090	292,018,930
		2,256	56,420	155,286	70,072,235
618,930	29,369,448	4,072	61,100	755,015	593,414,301
291,371	30,197,941	19,011	88,576	623,024	296,656,499
63,408	4,643,978	3,949	39,410	256,718	98,791,028
671	96,400	8,290	161,365	292,541	114,281,750
		8,474	211,430	319,817	200,293,280
		15,063	12,119,540	126,134	77,406,660
334,056	29,049,810	4,204	105,100	545,807	110,092,760
37,892	8,018,930	1,452	29,045	355,267	208,424,170
176,119	27,235,499	6,766	101,480	347,688	144,456,950
251,173	99,038,061	3,026	24,390	87,267	767,599,470
187,824	22,654,745	7,488	14,890	412,148	149,514,420
97,930	17,425,670	4,727	111,890	319,315	211,060,210
818,496	55,193,710	58,834	189,450	983,259	93,030,070
338,807	29,012,060	1,114	89,833	345,174	43,357,130
141,066	15,754,280	454	6,570	290,463	126,724,795
467,105	66,255,695	5,780	68,200	479,147	32,908,445
227,496	25,715,190	1,410	30,550	31,667	69,604,070
67,809	17,842,834	1,430	32,000	794,316	702,421,592
		4,304	167,190	332,388	278,519,510
131,023	18,436,200	6,805	128,605	317,084	132,185,320
242,814	26,790,830	4,271	48,315	426,826	84,376,680
186,045	18,201,180	6,840	102,695	432,557	111,116,155
1,035,297	102,366,044	11,683	115,819	1,363,214	219,019,505
430,735	19,276,585	300	1,000	434,495	20,136,685
182,856	24,925,747	11,715	131,626	351,829	121,985,173
117,375	23,248,143	4,083	81,662	349,100	153,150,929
2,177	426,150	9,512	190,735	227,116	92,952,305
47,119	8,507,005	1,608	16,985	314,670	206,102,015
484,330	25,811,805	11,420	784,150	612,750	95,831,960
410,159	18,754,440	8,208	90,180	447,800	27,664,080
296,080	17,811,470	4,370	47,300	20,184	63,026,985
		48,140	1,000,780	6,372	16,640,226
		3,000	3,000	461,174	200,960,721
1,174,505	17,548,110	6,370	99,040	2,076,800	279,681,800
896,619	24,899,411	2,173	27,000	445,130	46,000,000
121,380	6,477,000	1,124	20,110	109,300	20,000,000
		300	30,140	340,14	17,174,655
312,854	10,081,001	9,200	99,648	41,121,278	41,121,278
85,281	14,261,945	4,880	160,100	386,552	173,293,500
694,801	36,646,675	10,876	88,080	850,212	95,699,950
121,760	15,109,540	6,134	122,080	724,009	94,002,026
		4,286	107,110	247,564	124,665,520
138,455	24,440,235	6,000	125,100	349,176	167,414,130
		14,124	1,503,005	278,799	147,646,750
14,084	1,423,012	5,283	319,067	263,087	88,450,692
87,601	7,026,150	1,790	6,480	523,114	192,776,750
54,401	6,921,100	1,850	66,130	324,382	253,580,170
76,950	2,680,425	1,697	11,646	346,990	146,305,155
1,141	831,795	12,000	160,700	107,100	103,157,100
16,801	1,815,740	1,000	1,000	46,000	86,200,440
100,470	10,000,000	1,000	1,000	152,000	1,000,000,000
		1,000	1,000	152,000	1,000,000,000
21,140	31,000,000	1,000	1,000	152,000	1,000,000,000
100,470	10,000,000	1,000	1,000	152,000	1,000,000,000
227	2,000,000	1,000	1,000	152,000	1,000,000,000
		1,000	1,000	152,000	1,000,000,000
100,470	10,000,000	1,000	1,000	152,000	1,000,000,000
		1,000	1,000	152,000	1,000,000,000
1,200,000	2,000,000,000	1,000	1,000	152,000	1,000,000,000
210,265	2,000,000,000	1,000	1,000	152,000	1,000,000,000
1,063,381	40,623,726	1,000	1,000	152,000	1,000,000,000
		1,000	1,000	152,000	1,000,000,000
88,775	14,876,753	1,000	1,000	152,000	1,000,000,000
148,315	17,209,295	1,000	1,000	152,000	1,000,000,000
		1,000	1,000	152,000	1,000,000,000
211,443	19,770,195	1,000	1,000	152,000	1,000,000,000
		1,000	1,000	152,000	1,000,000,000
171,360	27,406,190	1,000	1,000	152,000	1,000,000,000
276,004	34,081,140	1,000	1,000	152,000	1,000,000,000
78,008	10,444,200	1,000	1,000	152,000	1,000,000,000
21,380,481	\$1,830,218,496	689,512	\$24,415,118	45,332,996	\$12,476,187,818

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